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Serving the People of Washington

Revenue Research Report

TAX STATISTICS 1991

State of Washington

Department of Revenue
Dennis I. Okamoto, Director

PURPOSE OF THIS REPORT

This report provides a historical record of tax collections and related statistics in Washington. It contains data on most state tax sources, as well as local government taxes in which the Department is involved. State revenue collections in Section I reflect fiscal year 1991, ending June 30, 1991, while most of the property tax information in the balance of the report represents a calendar year basis. Publication of actual and assessed property values in Section III and utility valuations in Section IV fulfills a statutory requirement pursuant to RCW 84.48.080.

The audience for this report includes, but is not limited to, the Governor's office, members and staff of legislative fiscal committees, state and local agencies, and the media, as well as citizens and businesses who are interested in Washington taxes. A limited number of additional copies may be obtained by writing to the Department of Revenue, Research Section, P.O. Box 47459, Olympia, WA 98504-7459.

TAX STATISTICS

1991

WASHINGTON STATE DEPARTMENT OF REVENUE
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TABLE 1

SUMMARY OF WASHINGTON STATE TAXES*

FISCAL YEARS 1990 AND 1991 ($000)

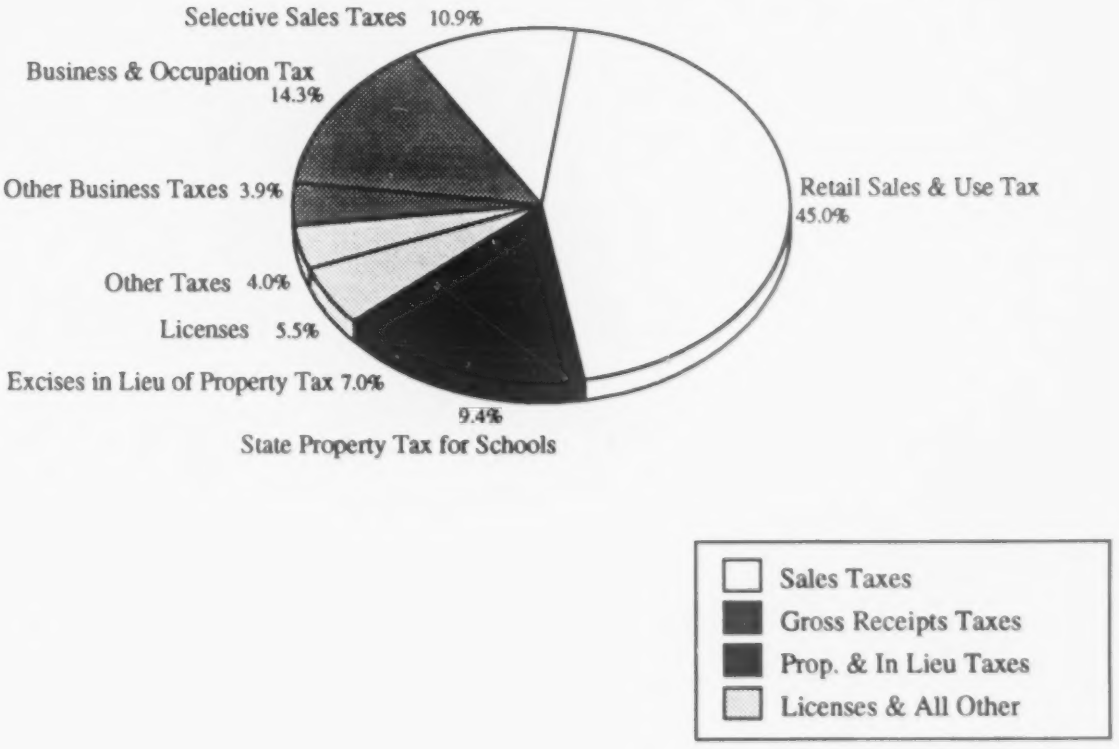
Source	Fiscal 1990	Fiscal 1991	Percent Change
Sales Taxes			
Retail sales/use	$3,373,355	$3,556,826	5.4%
Motor fuels	498,024	584,960	17.5
Alcoholic bev.	113,330	114,747	1.3
Cigarette/tobacco	138,100	140,754	1.9
Other	15,893	21,726	36.7
Gross Receipts Taxes			
Business and occupation	1,085,009	1,132,663	4.4
Public utility	114,316	137,334	20.1
Other	156,353	175,649	12.3
Property & In-lieu Taxes			
State school levy	682,868	743,611	8.9
Vehicle excise	411,893	496,311	20.5
Other in-lieu taxes	58,108	57,571	(0.9)
Other State Taxes			
Real estate excise	265,170	209,620	(20.9)
All other taxes	72,054	103,857	44.1
Licenses	391,071	433,358	10.8
TOTAL STATE TAXES	$7,375,544	$7,908,987	7.2%

*See Table 2 for detailed data.

Chart 1

MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 1991



(Part 1 of 3)

TABLE 2

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Fiscal Years 1987-1991
Dollars in Thousands

Source	1987[1]	1988	1989	1990	1991
ALL STATE TAXES	$5,626,859	$5,981,579	$6,477,615	$7,375,544	$7,908,987
General & Selective Sales Taxes	3,177,645	3,317,225	3,587,110	4,138,702	4,419,013
Retail Sales	2,329,015	2,464,996	2,687,777	3,147,391	3,301,008
Use	160,705	174,010	198,621	225,964	255,818
Motor Fuels	448,682	435,456	454,144	498,024 [21]	584,960
Beer and Wine	22,199	22,084	22,159	29,498 [22]	29,811
Liquor Sales	29,952	30,006	30,962	32,132	32,627
Liquor Liter	50,498	49,860	49,742	51,700 [23]	52,309
Cigarette	122,020 [2]	121,367	123,058 [16]	127,679	128,786
Tobacco Products	7,076 [3]	9,001	9,437	10,421	11,968
Refuse Collection	7,498 [4]	10,445	11,210 [17]	15,893	17,711
Brokered Natural Gas	---	---	---	---	2,015 [30]
Hazardous Waste Fees	---	---	---	---	2,000 [31]
Gross Receipts Taxes	1,033,546	1,170,953	1,273,055	1,355,678	1,445,646
Business and Occupation	768,920	887,439 [12]	1,006,879	1,085,009 [24]	1,132,663
Public Utility	136,829 [5]	141,637	123,278 [18]	114,316	137,334
Penalties and Interest	21,941	30,564	28,259	28,665	29,719
Litter	2,602	3,068	3,237	3,230	3,738
Insurance Premiums	91,876 [6]	93,619	90,673	92,701	106,959
Parimutuel	9,244	8,882	9,482	10,449	10,768 [32]
Boxing and Wrestling	91	82	56	39	57
Hazardous Substance	1,840 [7]	5,452	10,976 [19]	19,669	21,703
Tire Tax	203 [8]	210	221	1,600 [25]	2,705
Property & In-lieu Excise Taxes	935,147	994,275	1,055,177	1,152,869	1,297,493
State Property Tax	581,614	623,387	634,332	682,868	743,611
Vehicle Excise	308,577 [9]	323,133	369,112	411,893 [26]	496,311
PUD Privilege	18,292	18,983	20,039	20,983	22,423
Timber Excise	18,831	19,821	23,390	27,957	24,981
Leasehold Excise	6,843	7,470	8,304	9,168	10,167
Other State Taxes	185,206	169,777	208,452	337,224	313,477
Estate	22,826	16,974	17,349	30,135	48,834
Conveyance	21,840 [10]	--- [13]	---	---	---
Fish Privilege Tax	2,847	4,177	3,963	2,807	2,799
Real Estate Excise	131,047 [11]	141,050	177,082	265,170	209,620
State Convention Center	6,646	7,559 [14]	9,832	11,497	13,063
Wood Stove Fee	---	17 [15]	140	181 [27]	415
Mobile Home Fee	---	---	86 [20]	49	5
Carbonated Beverage	---	---	---	14,149 [28]	22,059
Petroleum Products	---	---	---	13,236 [29]	16,682
Oil Spill Tax	---	---	---	---	--- [33]
Licenses	295,315	329,349	353,857	391,071	433,358
Vehicles and Operators	153,862	172,205	181,110	190,839	213,256
Corporations and Utilities	15,439	18,284	19,829	21,415	22,891
Liquor	8,157	7,354	10,911	7,759	7,818
Professional	89,678	103,515	112,256	141,849	158,627
Hunting and Fishing	24,184	26,100	27,102	26,530	26,877
Other	3,995	1,891	2,649	2,679	3,889

TABLE 2, Cont.

(Part 2 of 3)

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Footnotes

1 Revenue chargeback (July 10th) eliminated; accounting of tax collections on cash basis beginning FY 1988.

2 Rate increased from 23 cents to 31 cents, April 1, 1986; additional funds earmarked for water quality program.

3 Rate increased from 48.15% to 64.9%, April 1, 1986; additional funds earmarked for water quality program.

4 Garbage collection removed from public utility tax and subject to tax of 3.6% collected from customer, June 11, 1986.

5 Water distribution rate increased from 3.852% to 5.029%; activities transferred from B&O tax; sewerage at 3.853% and garbage collection at 5.029%; July 1, 1985.

6 Rate for both foreign and domestic insurers, 2.0%; ocean marine 0.95%; July 1, 1986.

7 Hazardous waste tax replaced by 0.8% tax on wholesale value of selected chemicals and other hazardous substances, effective January 1, 1988.

8 Tax of 0.12% of gross receipts on sales of replacement vehicle tires; first annual assessment in December 1985.

9 Motor vehicle excise tax increased from 2.354% to 2.454%, effective January 1989 through December 1990.

10 Conveyance tax increased from 53.5 cents to $1.00 per $500, July 1, 1985.

11 Rate increased from 1.07% to 1.28% to include conveyance tax, effective May 18, 1987; additional rate of 0.06% for DNR conservation lands, through June 30, 1989.

12 B&O exemption for multiple activities repealed; credit for manufacturing allowed against selling tax; credit for B&O tax paid in other state by in-state manufacturers, effective August 12, 1987.

13 Conveyance tax repealed, May 18, 1987; rate incorporated into real estate excise tax.

14 Tax increased from 5.0% (Seattle) to 6.0% and from 2.0% (rest of King County) to 2.4%, effective July 1, 1988.

15 Fee of $5 on new wood stoves, collected by DOR beginning January 1, 1988.

16 Rate increased from 31 cents to 34 cents, June 1, 1989; additional funds dedicated to drug programs.

17 Includes separate tax of 1.0% on solid waste customers from July 1, 1989 through June 30, 1993.

18 Rate on electrical power increased from 3.852% to 3.873%, effective May 11, 1989.

19 Initiative 97 approved in November 1988; this replaces the 0.8% hazardous substance tax with a 0.7% tax on a broader range of substances including petroleum products.

20 Annual fee of $1 on each occupied mobile home lot, collected from mobile home park owners from January 1, 1989 through December 31, 1990.

21 Rate increased from 18 cents to 22 cents, April 1, 1990 and from 22 cents to 23 cents, April 1, 1991.

22 Wine excise tax increased from 21.92 cents to 22.92 cents per liter on wine of less than 14% alcohol and from 21.92 cents to 45.36 cents on stronger wine, July 1, 1989. Beer excise tax increased from $2.78 to $4.78 per barrel, June 1, 1989.

23 Liquor liter tax increased from $1.96 to $2.03 per liter, July 1, 1990.

24 Rate for disposal of low-level radioactive waste reduced from 33% to 16.5%, March 13, 1990. Further reduced to 11%, May 20, 1991; to 5.5%, January 1, 1992 and to 3.3%, July 1, 1993.

25 Fee on replacement tires changed from 0.12% of gross sales price to $1.00 per tire, October 1, 1989.

26 Motor vehicle excise tax rate reduced from 2.454% to 2.2%, but revised depreciation schedule avoided the loss of revenue.

27 Wood stove fee increased from $5 to $15, June 7, 1990. Further increased to $30, January 1992.

28 Tax on first possession of soft drinks equal to 1 cent per 12 ounce container and 75 cents per gallon of concentrated syrup, July 1, 1989. Tax revised in 1991 to apply at the wholesale and retail level.

(Part 3 of 3)

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Footnotes

29 Tax on first possession of petroleum products equal to 5% of wholesale value, July 1, 1989.

30 Special "use" tax of 3.852% (public utility tax rate) on natural gas which was not subject to state public utility tax, effective July 1, 1990.

31 Fee of $35 on generators of hazardous waste, effective July 31, 1990, plus an additional unspecified fee starting July 31, 1991.

32 Parimutuel tax rates reduced: 1% for daily receipts up to $250,000 and 2.5% for larger receipts.

33 Oil spill tax of 5 cents per 42 gallon barrel of crude oil or petroleum products imported by watercraft, effective October 1, 1991.

TABLE 3

(Part 1 of 5)

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source [1]	1927	1932	1937	1942
ALL STATE TAXES	$28,157	$30,425	$51,360	$89,070
General & Selective Sales Taxes	3,521	11,501	30,321	58,576
Retail Sales	---	---	11,255 [10]	29,624 [22]
Use	---	---	341 [10]	2,266 [22]
Motor Fuels	3,521 [4]	11,501 [9]	14,408	19,639
Fuel Oil	---	---	1,150 [11]	1,360
Beer and Wine	---	---	755 [12]	1,074
Liquor Sales	---	---	1,361 [13]	2,044
Liquor Ounce	---	---	---	---
War Liquor	---	---	---	---
Cigarette	---	---	1,051 [14]	2,569 [23]
Tobacco Products	---	---	---	---
Gross Receipts Taxes	1,254	1,505	10,250	15,043
Business and Occupation	---	---	5,089 [15]	8,226
Public Utility	---	---	2,565 [16]	2,753
Penalties and Interest [2]	---	---	102	117
Litter	---	---	---	---
Insurance Premiums	1,202 [5]	1,473	1,542	1,903
Express Company Excise	52 [6]	32	15	18
Parimutuel	---	---	150 [17]	129
Mechanical Devices	---	---	---	1,022 [24]
Boxing and Wrestling	---	---	16 [18]	4
Admissions	---	---	771 [19]	871 [25]
Property & In-lieu Excise Taxes	16,110	12,608	3,303	4,119
State Property Tax [3]	16,110 [7]	12,608	3,303 [20]	2,218
Vehicle Excise	---	---	---	1,900 [26]
PUD Excise	---	---	---	1 [27]
Timber Excise	---	---	---	---
Leasehold Excise	---	---	---	---
Other State Taxes	663	904	1,977	3,278
Inheritance and Gift	663 [8]	904	1,902	3,139 [28]
Conveyance	---	---	75 [21]	139
Fish Privilege	---	---	---	---
Real Estate Excise	---	---	---	---
State Convention Center	---	---	---	---
Licenses	6,610	3,907	5,508	8,054
Vehicles and Operators	6,076	3,272	3,072	5,326
Corporations and Utilities	185	266	694	768
Liquor	---	---	883	764
Professional	n.a.	n.a.	n.a.	n.a.
Hunting and Fishing	350	369	610	925
Other	---	---	249	271

Source: Department of Revenue and Office of Financial Management.

TABLE 3, Cont.

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source [1]	1947	1952	1957	1962
ALL STATE TAXES	$161,090	$248,975	$355,249	$522,575
General & Selective Sales Taxes	114,222	165,733	224,367	333,463
Retail Sales	65,468	100,088	137,177 [39]	200,888 [45]
Use	3,506	7,821	10,789 [39]	17,004 [45]
Motor Fuels	25,601	43,954 [32]	54,628	74,981 [46]
Fuel Oil	1,476	--- [33]	---	---
Beer and Wine	1,309	1,407	1,413	1,544
Liquor Sales	5,717	2,210 [34]	7,207	11,822 [47]
Liquor Ounce	---	---	---	5,813 [48]
War Liquor	6,477 [29]	---	---	---
Cigarette	4,668	10,343 [35]	13,153 [40]	20,056 [49]
Tobacco Products	---	---	---	1,355 [50]
Gross Receipts Taxes	26,356	41,943	69,867	97,874
Business and Occupation	15,181	24,597 [36]	49,141 [41]	68,485 [51]
Public Utility	4,343	7,099 [37]	10,708 [42]	15,942
Penalties and Interest [2]	182	502	1,175	1,826
Litter	---	---	---	---
Insurance Premiums	2,974	4,202	5,923	8,566
Express Company Excise	--- [30]	---	---	---
Parimutuel	699	680	997	1,393
Mechanical Devices	2,953 [31]	4,835	1,909 [43]	1,649
Boxing and Wrestling	24	28	14	13
Admissions	---	---	---	---
Property & In-lieu Excise Taxes	6,718	15,644	24,114	38,060
State Property Tax [3]	2,602	3,961	7,015	11,726
Vehicle Excise	4,039	11,270 [38]	15,971 [44]	24,585 [52]
PUD Excise	77	413	1,128	1,749
Timber Excise	---	---	---	---
Leasehold Excise	---	---	---	---
Other State Taxes	3,320	3,927	7,370	11,187
Inheritance and Gift	2,754	3,432	6,809	10,327
Conveyance	566	495	561	860
Fish Privilege	---	---	---	---
Real Estate Excise	---	---	---	---
State Convention Center	---	---	---	---
Licenses	10,475	21,728	29,531	41,992
Vehicles and Operators	5,743	13,389	17,467	27,203
Corporations and Utilities	742	1,305	1,772	2,724
Liquor	924	1,202	1,288	1,406
Professional	1,206	2,582	4,848	6,209
Hunting and Fishing	1,383	2,661	3,579	4,377
Other	477	589	577	73

TABLE 3, Cont.

(Part 3 of 5)

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source [1]	1967	1972	1977	1982
ALL STATE TAXES	$776,340	$1,174,410	$2,095,063	$3,535,104
General & Selective Sales Taxes	494,227	728,994	1,209,751	1,900,846
Retail Sales	306,192 [53]	440,883	836,128 [65]	1,342,140 [70]
Use	24,871 [53]	29,417	65,803 [65]	104,663 [70]
Motor Fuels	99,111 [54]	152,280	180,357	261,403 [71]
Fuel Oil	---	---	---	---
Beer and Wine	2,506	10,941 [59]	10,836	17,499 [72]
Liquor Sales	15,186	15,318	20,534	24,701 [73]
Liquor Ounce	12,529 [55]	28,673 [60]	36,579	56,466 [73]
War Liquor	6,477	---	---	---
Cigarette	32,101 [56]	48,710 [61]	56,931	90,012 [74]
Tobacco Products	1,731	2,772 [62]	2,583	3,962 [75]
Gross Receipts Taxes	137,422	193,538	368,653	635,470
Business and Occupation	90,683	134,078	263,089 [66]	441,537 [76,77]
Public Utility	29,579	34,842	62,359	120,396 [77]
Penalties and Interest [2]	2,414	2,469	5,774	15,246
Litter	---	368 [63]	982	1,672
Insurance Premiums	11,901	18,719	30,781	47,182 [78]
Express Company Excise	---	---	---	---
Parimutuel	1,538	3,052	5,635	9,392
Mechanical Devices	1,283	2	---	---
Boxing and Wrestling	24	8	33	45
Admissions	---	---	---	---
Property & In-lieu Excise Taxes	62,279	136,593	342,523	678,969
State Property Tax [3]	19,883 [57]	75,804	203,643 [67]	393,730 [79]
Vehicle Excise	38,922 [58]	56,286 [64]	95,067	222,236 [80]
PUD Excise	3,474	4,503	6,360	10,736 [77]
Timber Excise	---	---	35,150 [68]	47,407
Leasehold Excise	---	---	2,303 [69]	4,860 [77]
Other State Taxes	22,829	32,303	52,387	123,833
Inheritance and Gift	21,725	30,367	47,821	56,192 [81]
Conveyance	1,104	1,936	4,566	5,381 [75]
Fish Privilege	---	---	---	2,284 [82]
Real Estate Excise	---	---	---	59,777 [83,75]
State Convention Center	---	---	---	199 [84]
Licenses	59,583	82,982	121,749	195,986
Vehicles and Operators	39,797	53,610	74,443	114,336
Corporations and Utilities	3,151	5,192	7,925	12,417
Liquor	2,345	2,070	3,149	6,029
Professional	9,132	13,348	24,049	44,653
Hunting and Fishing	5,075	8,668	12,072	17,505
Other	83	94	111	1,046

(Part 4 of 5)

TABLE 3, Cont.

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

1 Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted.

2 Net of refunds from 1935 through 1957.

3 Amounts levied by year due through 1952; actual collections thereafter.

4 Motor vehicle fuel tax of 1 cent per gallon, July 1, 1921.

5 Insurance premiums tax of 2% on gross premiums, April 1, 1891.

6 Tax of 5% on gross receipts of express companies, April 1, 1907.

7 In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.

8 Inheritance tax effective June 6, 1901, with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.

9 Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931, and to 5 cents April 1, 1933.

10 Retail sales and use tax of 2%, May 1, 1935 (Revenue Act).

11 Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).

12 Beer excise tax of $1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon June 17, 1935.

13 Tax of 10% on liquor sold by Liquor Control Board, May 1, 1935 (Revenue Act).

14 Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).

15 Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act); replaced similar business activity tax imposed March 21, 1933 (Occupation Tax Act).

16 Tax on gross receipts of public service companies: 3% railroad, express, power and communication, 2% gas distribution; 0.5% urban transit and vessels; and 1.5% for all others, May 1, 1935 (Revenue Act); replaced similar tax imposed March 21, 1933 (Occupation Tax Act).

17 Tax of 5% on gross receipts of parimutuel betting machines at horse races, March 3, 1933.

18 Tax of 5% on gross ticket sales of boxing and wrestling matches, July 1, 1933.

19 Admissions tax of 1 cent per 20 cents of ticket price, May 1, 1935 (Revenue Act).

20 First 40 mill limit approved by initiative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).

21 Conveyance tax of 50 cents per $500 of value imposed on transfers of real property, May 1, 1935 (Revenue Act).

22 Rate increased to 3%, May 1, 1941.

23 Rate increased to 2 cents per pack, May 1, 1939.

24 Tax of 10% or 20% on gross yield of certain gambling devices, May 1, 1941.

25 State admissions tax repealed May 1, 1943. Local governments permitted to tax admissions at 5% of ticket price.

26 Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.

27 Tax of 2% on gross revenues of public utility districts in lieu of property tax, March 25, 1941.

28 Gift tax at 90% of inheritance tax rates, March 21, 1941.

29 Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.

30 Express company excise tax repealed in 1945.

31 Mechanical devices tax rates doubled to 20% and 40%, March 20, 1947.

32 Rate increased to 6.5 cents per gallon, March 21, 1949.

33 Fuel oil tax repealed June 11, 1947.

34 Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10%, November 1, 1951.

35 Rate increased to 4 cents per pack, November 28, 1949.

36 Surtax of 20%, November 1, 1951.

37 Surtax of 10%, November 1, 1951.

38 Includes aircraft excise tax of 1% of value in lieu of property tax, June 8, 1949.

39 Rate increased to 3.33%, May 1, 1955.

40 Rate increased to 5 cents per pack, May 1, 1955.

41 Surtax increased to 60%, May 1, 1955.

42 Surtax increased to 20%, May 1, 1957.

43 Slot machines declared illegal by Supreme Court, September 1952.

44 House trailers separated from motor vehicles and taxed at 1% of value effective June 8, 1955.

45 Rate increased to 4%, April 1, 1959.

46 Rate increased to 7.5 cents per gallon, April 1, 1961.

47 Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

48 Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, April 15, 1961.

49 Rate increase to 6 cents per pack, June 11, 1959 and to 7 cents, April 15, 1961.

50 Tax on tobacco products other than cigarettes at 25% of wholesale price, July 1, 1959.

51 B&O surtax increased to 76% on most activities and to 100% on service, April 1, 1959; basic rate becomes 0.44% and service rate becomes 1%.

52 Motor vehicle excise tax increased to 2%, April 1, 1959.

53 Rate increased to 4.2%, June 1, 1965 and to 4.5%, July 1, 1967.

54 Rate increased to 9 cents per gallon, May 1, 1967.

55 Rate increased to 2 cents per ounce, June 1, 1965.

56 Rate increased to 11 cents per pack, June 1, 1965.

57 Two additional mills levied by the state for common schools starting in calendar 1967.

58 House trailer excise tax increased to 1.5%, June 1, 1965. Aircraft excise tax changed from 1% to $15 or $25 in 1967.

59 Includes wine tax of 26% from July 1, 1969 to July 1, 1973 when the tax returned to gallonage basis at 75 cents per gallon.

60 Rate increased to 4 cents per ounce, July 1, 1971.

61 Rate increased to 16 cents per pack, June 1, 1971.

62 Rate increased to 45%, June 1, 1971.

63 Tax of 0.015% on gross receipts of certain industries whose products relate to litter, May 21, 1971.

64 House trailer excise tax increased to 2%, July 1, 1971 but reduced to 1%, May 23, 1972. Mobile homes exempt from excise tax in calendar 1973, but subject to property tax. Pickup campers included in excise tax with travel trailers, May 23, 1972.

65 Rate increased to 4.6%, June 1, 1976.

66 Credit for percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. Surtax of 6%, June 1, 1976.

67 State levy eliminated for calendar 1974 collections. Starting with 1975, state levy for local schools was $3.60 per $1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.

68 Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3%, October 1, 1972 increased to 2.9% on October 1, 1973 and to 6.5%, October 1, 1974.

69 Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, January 1, 1976.

70 Food for off-premises consumption exempt, July 1, 1978. Rate reduced from 4.6% to 4.5%, July 1, 1979. Rate increased to 5.5%, December 4, 1981. Rate reduced from 5.5% to 5.4% and tax reimposed on food products, May 1, 1982.

71 Rate increased to 11 cents, July 1, 1977; to 12 cents, July 1, 1979; to 13.5 cents, July 1, 1981; reduced to 12 cents, January 1, 1982. Variable rate instituted, January 1, 1978.

72 Beer tax increased to $2.60/barrel; wine tax changed to 20.25 cents/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.

73 Ounce tax increased from 4 cents to 5 cents and changed to metric basis at $1.72/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.

74 Rate increased from 16 cents to 20 cents, July 1, 1981, to 20.8 cents, May 1, 1982 and to 23 cents, August 1, 1982.

75 Surtax of 4%, May 1, 1982, increased to 7%, August 1, 1982.

76 Expiration of 6% surtax, June 30, 1979. B&O minimum increased from $300 to $1,000 per month, July 1, 1979.

77 Surtax of 4%, April 1, 1982, increased to 7%, July 1, 1982.

78 Premiums tax rates increased by 0.16% plus 4% surtax, April 1, 1982.

79 Annual increase in state regular levy for schools subject to 106% limit for collections in 1980.

80 Motor vehicle excise tax increased from 2% to 2.2%, August 1, 1977. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.

81 Major reduction in inheritance tax, May 29, 1979. Entire inheritance/gift tax repealed by voters in 1981, effective January 1, 1982; remaining estate tax equal to the federal estate tax credit.

82 Fish tax transferred to Department of Revenue, July 1, 1980. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.

83 Tax of 1% shifted from counties to the state, September 1, 1981.

84 State tax on hotel/motel accommodations in King County effective April 1, 1982.

TABLE 4
WASHINGTON STATE GENERAL FUND REVENUES
Fiscal Year 1991 ($000)

Source	Amount[1]	Percent of Total (State Sources)
DEPARTMENT OF REVENUE[2]	$6,212,319	85.5%
1935 Revenue Act Taxes	5,007,901	68.9
Retail sales	3,324,589	45.8
Use	257,758	3.5
Business and occupation	1,154,768	15.9
Public utility	133,241	1.8
Cigarettes	87,064	1.2
Liquor sales (percent)	19,743	0.3
Penalties and interest	30,738	0.4
Other General Fund Taxes	1,204,418	16.6
Estate	48,946	0.7
Tobacco products	9,276	0.1
Liquor sales (liter)	44,306	0.6
Liquor surtaxes	10,451	0.2
State property tax	742,440	10.2
Timber excise	69,894	1.0
PUD excise	22,423	0.3
State leasehold excise	9,551	0.1
Fish privilege	2,777	--
Real estate excise	228,158	3.1
Brokered natural gas	2,011	---
Solid waste	14,185	0.2
OTHER STATE TAXES	500,673	6.9
Vehicle excises	388,371	5.4
Insurance premiums	104,878	1.4
Other taxes	7,424	0.1
OTHER STATE SOURCES	550,540	7.6
Licenses, permits and fees	71,803	1.0
Tuitions	175,019	2.4
Other charges, fines and grants	119,733	1.7
Investments	100,781	1.4
Miscellaneous revenues	83,204	1.1
SUBTOTAL - ALL STATE SOURCES	7,263,532	100.0%
FEDERAL GOVERNMENT	1,910,845	
TOTAL - GENERAL FUND RECEIPTS	$9,174,377	

1 Excludes net lottery proceeds ($97.6 million), distribution of excess liquor funds ($29.9 million) and other operating fund transfers not considered as general fund revenue.

2 The sources listed are the responsibility of the Department. However, the liquor taxes, state property tax and real estate excise tax are actually collected by other agencies, although the Department does have administrative duties related to some of these sources.

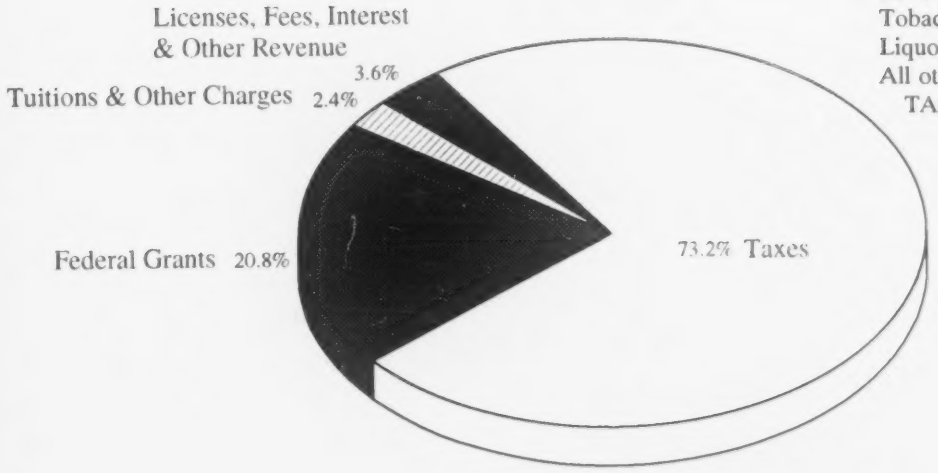
Source: "1991 Comprehensive Annual Financial Report" (unpublished detail), Office of Financial Management. Data may not agree with other tables due to accounting adjustments.

Chart 2

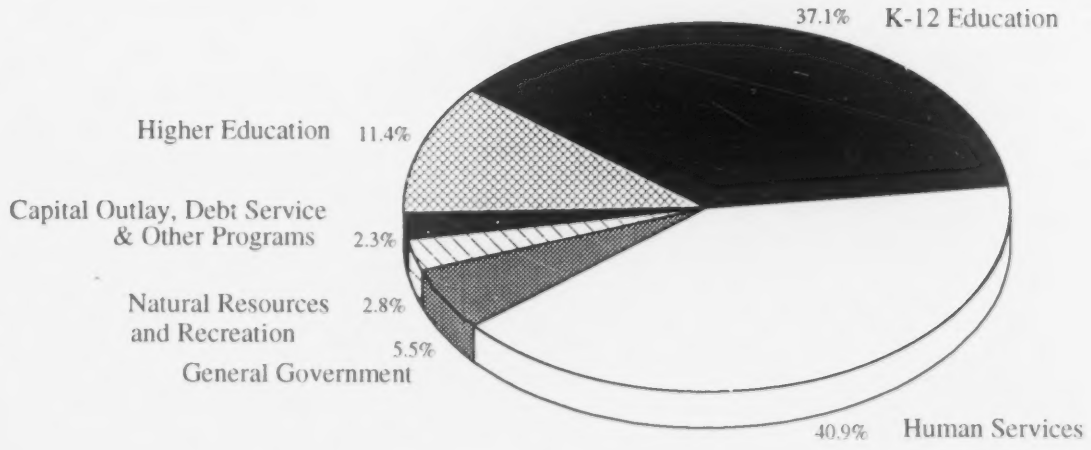
WASHINGTON STATE GENERAL FUND
Fiscal Year 1991 ($ in millions)

Revenue - $9,174

Sales/use tax	39.1%
B&O tax	12.6
Other business taxes	2.8
Property tax levy	8.1
Motor vehicle excise	4.1
Tobacco taxes	1.1
Liquor taxes	0.8
All other taxes	4.6
TAXES SUBTOTAL	73.2%



Expenditures - $9,025



Source: "1991 Comprehensive Annual Financial Report", Office of Financial Management.

TABLE 5

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1990 and 1991 ($000)

Source	Fiscal 1990	Fiscal 1991	Percent Change
STATE TAXES	$5,941,869	$6,246,763	5.1%
1935 Revenue Act Taxes	4,761,156	5,017,955	5.4
Retail sales	3,147,391	3,301,008	4.9
Use	225,964	255,818	13.2
Business and occupation	1,085,009	1,132,663	4.4
Public utility	114,316	137,334	20.1
Cigarette	127,679	128,786	0.9
Liquor sales	32,132	32,627	1.5
Penalties and interest	28,665	29,719	3.7
Property and In-lieu Excises	740,976	801,182	8.1
State school levy	682,868	743,611	8.9
Timber excise (state)	27,957	24,981	(10.6)
PUD privilege	20,983	22,423	6.9
Leasehold excise (state)	9,168	10,167	10.9
Other State Taxes	439,737	427,626	(2.8)
Estate	30,135	48,834	62.1
Tobacco products	10,421	11,968	14.8
Liquor liter	51,700	52,309	1.2
Fish privilege	2,807	2,799	(0.3)
Litter	3,230	3,738	15.7
Real estate excise	265,170	209,620	(20.9)
State convention center	11,497	13,063	13.6
Hazardous substance	19,669	21,703	10.3
Tire tax	1,600	2,705	69.1
Refuse collection (3.6%)	13,249	14,018	5.8
Wood stove fee	181	415	129.3
Mobile home fee	49	5	(89.8)
Solid waste (1.0%)	2,644	3,693	39.7
Carbonated beverage	14,149	22,059	55.9
Petroleum products	13,236	16,682	26.0
Brokered natural gas	---	2,015	---
Hazardous waste fees	---	2,000	---
Oil spill tax	---	---	---

TABLE 5, Cont.

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1990 and 1991 ($000)

Source	Fiscal 1990	Fiscal 1991	Percent Change
ADMINISTRATIVE COLLECTIONS	$20,568	$20,388	(0.9)%
Business registrations	588	15	(97.4)
Escheats	102	228	123.5
Nonresident exemption permits	53	---	---
Cigarette vendors licenses	83	2	(97.6)
Property tax exemption fees	177	91	(48.6)
Unclaimed property	11,200	10,717	(4.3)
City/county expense fund	5,083	5,475	7.7
Transit district expense fund	2,814	3,159	12.3
Criminal justice expense fund	---	249	---
Principal/interest on EAA loans	375	339	(9.6)
Motor vehicle tax penalties	68	59	(13.2)
Miscellaneous receipts	25	54	116.0
LOCAL TAX COLLECTIONS	776,003	867,041	11.7
City/county sales and use	498,181	540,731	8.5
Transit district sales and use	193,541	217,941	12.6
Criminal justice sales and use	---	16,330	---
City/county leasehold	6,402	6,760	5.6
County timber tax	39,414	43,530	10.4
Local hotel/motel	16,095	16,518	2.6
Hazardous substance	22,370	24,524	9.6
Brokered natural gas	---	707	---
TOTAL DEPARTMENT COLLECTIONS ..	$6,738,440	$7,134,192	5.9%

TABLE 6

DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS: AVERAGE COST OF COLLECTION

Fiscal Years 1968-1991

Fiscal Year	Expenditures[1] ($000)		Collections ($000,000)		Cost Per $100 Collections
	Salaries[2]	Operations[3]	State[4]	Local	
1968	$ 3,709	$ 879	$ 591.3	---	$0.776
1969	3,909	1,111	662.3	---	0.758
1970	4,338	1,141	678.5	---	0.806
1971	5,176	1,341	762.1	$ 41.4	0.811
1972	5,207	1,681	783.3	50.5	0.826
1973	5,634	1,789	881.3	64.6	0.785
1974	6,674	2,199	980.1	75.1	0.841
1975	7,646	2,556	1,098.0	91.7	0.858
1976	8,724	2,605	1,252.2	98.6	0.839
1977	9,308	2,845	1,449.5	118.5	0.775
1978	10,693	2,853	1,676.2	143.0	0.745
1979	11,460	3,432	1,841.9	158.7	0.744
1980	13,349	3,363	1,976.3	175.7	0.777
1981	14,705	3,816	2,114.0	195.4	0.802
1982	15,082	3,975	2,334.3	222.4	0.745
1983	14,996	4,846	2,901.9	306.9	0.618
1984	17,177	5,098	3,139.0	378.8	0.633
1985	19,083	6,222	3,068.6	420.4	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1987	23,273	7,564	3,751.5	500.8	0.725
1988	23,838	8,761	4,021.2	557.3	0.712
1989	26,514	9,091	4,382.5	611.9	0.713
1990	29,194	9,564	5,014.3	776.0	0.669
1991	31,339	12,096	5,313.9	867.0	0.703

1 Total agency expenditures including "non-revenue collecting" activities.
2 Includes employee benefits.
3 Excludes grants and subsidies which are generally pass-through funds.
4 Excludes state school levy and real estate excise tax which are actually collected by counties.

TABLE 7

COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS*

Fiscal Years 1987-1991

Jurisdiction	1987	1988	1989	1990	1991
Adams	$ 895,619	$ 943,197	$ 956,665	$ 1,031,906	$ 1,047,298
Asotin	253,028	289,466	316,192	340,053	408,394
Benton	6,407,812	7,799,340	8,542,438	9,045,945	10,527,111
Chelan	4,128,582	5,024,182	5,524,192	5,722,927	6,105,605
Clallam	3,448,809	3,578,019	4,389,309	4,812,795	5,045,798
Clark	7,824,393	9,054,732	13,902,385	14,389,166	16,431,440
Columbia	173,276	169,322	201,387	217,011	192,255
Cowlitz	5,703,824	6,181,602	7,265,415	7,751,263	9,097,279
Douglas	1,157,590	1,228,133	1,402,871	1,459,998	1,554,583
Ferry	197,513	250,448	339,574	434,622	456,313
Franklin	2,770,546	3,151,675	3,366,945	3,647,830	3,858,612
Garfield	109,490	97,946	125,241	136,533	158,226
Grant	3,851,940	3,476,398	3,903,511	4,328,430	4,528,827
Grays Harbor	3,730,981	4,424,532	4,969,005	5,046,447	5,327,883
Island	2,050,915	2,350,778	2,784,279	3,024,183	3,408,113
Jefferson	989,961	1,114,153	1,361,899	1,601,577	2,090,262
King	139,402,505	157,541,793	204,245,255	217,677,244	237,397,630
Kitsap	9,429,761	9,946,370	11,606,916	12,957,573	14,529,933
Kittitas	1,505,766	1,567,043	1,847,480	1,990,467	2,059,077
Klickitat	480,008	363,254	438,650	473,337	541,946
Lewis	5,271,102	5,733,812	6,400,675	6,635,175	6,523,426
Lincoln	431,965	402,692	508,171	42,641	498,418
Mason	1,164,935	1,487,661	1,775,631	1,911,442	2,109,288
Okanogan	1,423,891	1,708,139	2,151,872	2,209,630	2,087,652
Pacific	515,643	864,714	990,014	1,068,266	1,177,023
Pend Oreille	138,175	223,000	272,943	310,125	406,769
Pierce	37,000,450	40,880,635	46,847,473	48,693,483	51,872,911
San Juan	790,696	899,380	1,108,903	1,218,551	1,450,066
Skagit	5,084,594	5,663,409	8,326,491	8,958,401	10,298,852
Skamania	102,214	170,362	122,790	133,168	154,737
Snohomish	30,496,547	33,984,923	42,634,813	46,596,100	49,750,477
Spokane	26,425,695	27,785,560	31,985,847	34,073,657	37,633,860
Stevens	1,059,998	1,047,452	1,426,519	1,600,356	1,614,918
Thurston	10,339,066	11,248,507	13,133,363	14,055,168	15,962,000
Wahkiakum	81,582	120,450	149,698	142,045	106,413
Walla Walla	1,712,602	1,788,444	3,109,901	3,447,967	3,591,005
Whatcom	9,237,740	9,824,007	13,704,817	15,254,184	17,462,626
Whitman	1,029,504	1,580,153	2,147,294	2,147,884	2,318,853
Yakima	10,945,745	12,065,739	13,112,252	13,816,653	14,770,826
TOTAL	$337,752,921	$376,039,653	$467,399,079	$498,904,201	$544,566,704
All Counties	$112,422,748	$123,862,932	$162,182,825	$172,732,378	$183,339,602
All Cities	225,330,173	252,176,721	305,216,254	326,171,823	361,212,382
TOTAL	$337,752,921	$376,039,653	$467,399,079	$498,904,201	$544,556,704

* Distributions of local sales tax (rates from 0.5-1.1%) to county government and all cities within the county, excluding from 1.0% to 1.5% of collections (depending on tax rate) retained by the state for administrative expenses.

TABLE 8

PUBLIC TRANSPORTATION SYSTEMS: LOCAL SALES AND USE TAX DISTRIBUTIONS

Fiscal Years 1989-1991

Transit District[1]	Date First Imposed	Tax Rate[2]	1989	1990	1991
King County	1/73	0.6%	$120,856,257	$128,996,793	$135,424,528
Grays Harbor County	1/75	0.3	1,484,966	1,450,536	1,607,770
Whatcom County PTBA	1/76	0.3	3,092,993	3,565,595	3,980,854
Snohomish County PTBA	10/76	0.6	7,690,897	8,541,517	17,949,403
Thurston County PTBA	1/78	0.3	3,467,074	3,713,636	3,951,692
Everett	1/79	0.3	4,176,549	4,438,794	4,386,286
Clallam County PTBA	1/80	0.3	1,313,948	1,436,049	1,504,610
Pacific County	1/80	0.3	308,891	328,319	353,754
Pierce County PTBA	1/80	0.3	13,175,871	13,724,553	14,676,533
Walla Walla County PTBA	4/80	0.3	786,492	868,428	874,170
Clark County PTBA	1/81	0.3	5,034,092	5,433,273	6,119,949
Jefferson County PTBA	1/81	0.3	411,099	478,748	623,079
Yakima (City)	1/81	0.3	2,153,972	2,239,403	2,346,488
Spokane County PTBA	4/81	0.3	9,187,622	9,812,538	10,365,467
Benton-Franklin PTBA	7/81	0.3	3,234,794	3,435,585	3,807,464
Kitsap County PTBA	10/82	0.3	3,189,770	3,616,559	4,099,952
Lewis County PTBA	1/86	0.1	341,597	364,016	370,387
Island County PTBA	10/86	0.3	679,999	746,462	798,022
Cowlitz County PTBA	1/88	0.1	540,904	567,293	578,212
Chelan-Douglas PTBA	12/90	0.4	---	---	1,070,672
Mason County PTBA	1/92	0.2	---	---	---
TOTALS			$181,127,787	$193,758,098	$214,889,291

1 The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district. Amounts reflect actual distributions after deducting from 1.0% to 1.5% of collections (depending on tax rate) for state administrative expenses.

2 Current local tax rate as of October 1991. Rates may range from 0.1% to 0.6%.

TABLE 9

TIMBER EXCISE TAX DISTRIBUTIONS

Fiscal Year 1991

	Timber Excise Tax[1]	Reforestation Surtax[2]	Total Distribution
County Tax:			
Asotin	$ 15,135	---	$ 15,135
Chelan	46,706	---	46,706
Clallam	1,928,587	56,771	1,985,358
Clark	1,274,058	---	1,274,058
Columbia	46,429	---	46,429
Cowlitz	4,869,668	765,264	5,634,932
Douglas	389	---	389
Ferry	227,773	---	227,773
Garfield	(2,274)	---	(2,274)
Grays Harbor	5,046,260	789,187	5,835,447
Island	77,603	---	77,603
Jefferson	582,374	1,291	583,665
King	2,251,780	74,538	2,326,318
Kitsap	291,535	24,417	315,952
Kittitas	894,662	---	894,662
Klickitat	746,933	11,615	758,548
Lewis	4,064,884	275,439	4,340,323
Lincoln	10,315	---	10,315
Mason	2,649,967	796,944	3,446,911
Okanogan	233,718	---	233,718
Pacific	2,622,933	274,780	2,897,713
Pend Oreille	359,615	---	359,615
Pierce	1,544,176	347,339	1,891,405
San Juan	33,498	---	33,498
Skagit	2,250,353	---	2,250,353
Skamania	454,796	---	454,796
Snohomish	2,307,483	22,534	2,330,017
Spokane	188,570	---	188,570
Stevens	734,409	---	734,409
Thurston	1,381,878	208,662	1,590,540
Wahkiakum	887,784	---	887,784
Walla Walla	1,382	---	1,382
Whatcom	1,381,866	---	1,381,866
Whitman	16,830	---	16,830
Yakima	293,290	---	293,290
County Total	$39,715,365	$3,648,669	$43,364,034
State Tax	$24,980,696	---	$24,980,696

1 Harvest values include harvest from reclassified reforestation lands.
2 Revenue estimates include basic rate portion of reclassified reforestation timber taxes.

TABLE 10

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 1989-1991

County	1989	1990	1991		
			County	Cities	Total
Adams	$ 25,375	$ 15,936	$ 11,966	$ 466	$ 12,432
Asotin	9,922	8,637	4,127	4,082	8,209
Benton	201,573	232,359	193,624	68,469	262,093
Chelan	19,481	27,163	24,118	1,756	25,874
Clallam	102,294	92,807	61,423	44,714	106,137
Clark	223,858	249,826	122,485	207,384	329,869
Columbia	4,854	5,160	3,027	1,568	4,595
Cowlitz	219,818	101,200	117,396	28,891	146,287
Douglas	41,866	21,782	30,616	1,118	31,734
Ferry	1,828	1,612	(26)	152	126
Franklin	91,984	80,043	52,817	35,089	87,906
Garfield	7,361	12,360	5,852	603	6,455
Grant	170,033	133,857	129,490	19,435	148,925
Grays Harbor	81,421	105,936	408,572	48,392	456,964
Island	29,079	30,739	20,202	18,598	38,800
Jefferson	39,433	79,161	36,789	29,530	66,319
King	3,249,578	3,952,405	1,497,981	2,473,840	3,971,821
Kitsap	109,680	103,198	81,177	32,605	113,782
Kittitas	24,547	18,602	6,676	1,831	8,507
Klickitat	21,581	16,155	16,318	1,269	17,587
Lewis	19,353	9,881	6,507	6,216	12,723
Lincoln	25,913	9,376	16,171	410	16,581
Mason	129,136	102,517	106,963	1,130	108,093
Okanogan	17,811	16,790	28,035	1,298	29,333
Pacific	32,730	34,226	21,629	18,911	40,540
Pend Oreille	1,724	2,659	3,108	403	3,511
Pierce	728,905	758,022	427,656	340,516	768,172
San Juan	40,786	42,335	25,280	21,239	46,519
Skagit	176,154	188,444	85,783	118,214	203,997
Skamania	27,063	8,648	4,925	3,652	8,577
Snohomish	502,165	526,892	295,658	304,183	599,841
Spokane	111,208	98,514	79,090	27,959	107,049
Stevens	7,701	2,947	5,329	306	5,635
Thurston	73,518	81,147	41,354	51,690	93,044
Wahkiakum	3,848	3,712	3,731	—	3,731
Walla Walla	60,911	63,760	61,668	13,638	75,306
Whatcom	218,982	238,696	129,422	132,763	262,185
Whitman	42,451	41,021	36,590	11,260	47,850
Yakima	58,527	74,391	40,600	19,005	59,605
TOTAL	$6,954,469	$7,592,915	$4,243,833	$4,092,589	$8,336,422

TABLE 11

PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX

Distributions in Fiscal 1987-1991

County	1987	1988	1989	1990	1991
LOCAL GOVT.					
Adams	$ 160	$ 178	$ 162	$ 218	$ 221
Benton	931,066	1,000,581	1,070,182	1,107,492	1,085,186
Chelan	924,900	942,797	933,503	947,904	1,146,526
Clallam	186,687	192,187	205,443	212,940	232,545
Clark	1,109,433	1,141,633	1,204,605	1,270,340	1,326,594
Cowlitz	693,885	749,954	837,905	835,158	835,158
Douglas	603,523	643,401	635,919	640,009	783,917
Ferry	31,589	32,813	37,234	38,570	54,977
Franklin	385,713	397,355	440,784	452,016	430,437
Grant	888,927	935,383	938,900	945,331	1,057,056
Grays Harbor	414,328	421,121	451,020	466,158	473,856
Island	31,863	31,095	33,696	48,626	39,144
Jefferson	13,451	10,979	14,214	16,154	15,150
Kitsap	1,188	1,178	1,898	2,182	2,152
Kittitas	216,927	216,438	213,916	209,642	236,527
Klickitat	88,787	87,365	108,588	121,428	118,986
Lewis	290,120	346,210	375,535	397,983	385,672
Lincoln	511	489	493	448	489
Mason	217,557	221,522	232,682	247,654	257,359
Okanogan	235,215	274,710	278,165	281,896	318,225
Pacific	105,947	105,263	117,809	130,071	134,801
Pend Oreille	91,593	84,768	83,532	107,738	215,887
Pierce	4,569	4,575	5,404	5,706	5,809
Skagit	938	937	824	568	1,011
Skamania	44,414	42,272	47,395	49,489	51,553
Snohomish	2,124,557	2,152,186	2,355,050	2,492,194	2,577,091
Thurston	3,890	6,301	6,392	6,894	6,345
Wahkiakum	16,193	16,050	17,376	18,721	18,706
Walla Walla	28,148	31,740	36,200	37,353	28,278
Whatcom	39,277	38,892	42,197	41,718	37,858
Yakima	315,843	333,800	346,751	357,552	355,321
Local Subtotal	10,035,258	10,408,096	10,965,819	11,492,901	11,755,913
STATE GOVT.					
Schools	6,376,223	6,623,146	7,012,886	7,333,109	7,709,551
Other Gen Fund*	1,880,483	1,951,496	2,060,060	2,157,147	2,285,066
GRAND TOTAL	$18,291,964	$18,982,738	$20,038,7[illegible]	$20,983,157	$22,227,458

*Includes full amount of surtax.

TABLE 12

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR LOCAL STADIUM AND CONVENTION CENTER FACILITIES

Fiscal Years 1982-1991

Fiscal Year	Cities	Counties	Total
1982	$ 2,076,719	$ 2,882,251	$ 4,958,970
1983	2,376,257	3,683,343	6,059,600
1984	2,468,766	3,610,543	6,079,309
1985	2,842,048	4,231,447	7,073,495
1986	3,183,923	4,673,503	7,857,426
1987	3,287,177	5,356,067	8,643,244
1988	3,912,913	6,089,316	10,002,229
1989	4,657,365	6,939,470	11,596,835
1990	4,908,882	7,921,894	12,870,613
1991	5,634,241	8,687,486	14,380,295

As of October 1991, 119 cities and 31 counties were participating in this program. The 2% stadium/convention center tax is not an additional tax for the consumer but is deducted from the state retail sales and use tax on hotel/motel lodgings. Starting in FY 1990, certain cities/counties with fewer than 3 reporting establishments are excluded from the city and county amounts; therefore, these subtotals do not add to the total. This table does not include additional hotel/motel taxes levied by Bellevue, Pierce County and certain other cities, nor the state convention center tax in Seattle and King County.

TABLE 13

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1982-1991

Fiscal Year	Number of Sales	Estimated Value of Sales ($000,000)	State Real Estate Excise Tax ($000)*
1982	174,378	$ 7,310.9	$ 73,483.1
1983	196,965	6,901.2	73,842.4
1984	214,295	8,932.2	95,574.6
1985	197,064	8,835.3	94,537.9
1986	206,191	9,006.9	96,374.0
1987	230,568	11,884.0	131,046.8
1988	214,868	10,735.1	143,850.0
1989	230,157	14,565.2	186,434.9
1990	281,779	20,949.4	268,152.6
1991	241,194	16,182.4	207,134.7

*Includes 1.0% retained by counties for collection costs.

TABLE 14

NUMBER OF STATE EXCISE TAXPAYERS

Registered Accounts by County and Reporting Frequency
July 1990 and July 1991

County	July 1990	July 1991			
	Total	Monthly	Quarterly	Annual	Total
Adams	713	211	193	333	737
Asotin	627	140	187	324	651
Benton	4,149	1,099	1,228	2,065	4,392
Chelan	3,461	1,034	1,020	1,624	3,678
Clallam	4,145	934	1,240	2,158	4,332
Clark	10,284	2,297	3,280	5,691	11,268
Columbia	210	51	63	98	212
Cowlitz	3,871	998	998	1,939	3,935
Douglas	963	212	276	490	978
Ferry	343	54	121	182	357
Franklin	1,538	470	477	686	1,633
Garfield	111	34	31	45	110
Grant	2,350	675	607	1,143	2,425
Grays Harbor	3,842	930	1,105	1,893	3,928
Island	2,699	536	761	1,619	2,916
Jefferson	1,843	334	543	1,103	1,980
King	101,888	23,880	28,708	55,060	107,648
Kitsap	9,360	1,836	2,521	5,708	10,065
Kittitas	1,526	379	441	816	1,636
Klickitat	885	182	292	427	901
Lewis	3,726	837	1,042	1,968	3,847
Lincoln	587	130	145	292	567
Mason	2,184	410	603	1,268	2,281
Okanogan	1,893	464	552	944	1,960
Pacific	1,343	305	377	630	1,312
Pend Oreille	481	81	173	254	508
Pierce	26,911	5,968	7,678	14,843	28,489
San Juan	1,535	300	470	833	1,603
Skagit	5,109	1,323	1,478	2,573	5,374
Skamania	314	56	104	155	315
Snohomish	26,239	5,709	7,745	14,404	27,858
Spokane	17,441	4,360	4,855	9,108	18,323
Stevens	1,699	354	431	933	1,718
Thurston	9,322	1,902	2,630	5,430	9,962
Wahkiakum	234	35	61	138	234
Walla Walla	1,916	525	507	980	2,012
Whatcom	8,396	2,120	2,519	4,548	9,187
Whitman	1,339	323	320	734	1,377
Yakima	7,569	2,150	2,174	3,666	7,990
SUBTOTAL	273,046	63,638	77,956	147,105	288,699
Out-Of-State	22,313	7,978	7,200	9,103	24,281
TOTAL	295,359	71,616	85,156	156,208	312,980

TABLE 15

NUMBER OF NEW BUSINESSES IN WASHINGTON
Statewide by Standard Industrial Classification (SIC)

Fiscal Years 1987-1991

Industry	SIC	1987	1988	1989	1990	1991
Agriculture, fishing, forestry, mining	01-14	1,132	1,489	1,518	1,832	1,504
Construction	15-17	5,255	4,570	4,668	6,026	5,758
Manufacturing	20-39	1,537	1,829	2,511	2,655	1,572
Wood/paper products	24 & 26	670	990	1,412	1,419	392
Furniture	25	82	64	88	142	111
Printing/publishing	27	335	340	469	468	500
Chemicals/metals	28-34	84	75	89	118	122
Machinery	35-36	143	159	175	167	151
Transportation equip	37	179	153	159	170	159
Other manufacturing	20-23, 38-39	44	48	119	171	137
Transportation	40-47	1,004	1,130	1,127	1,259	1,175
Utilities	48-49	102	102	288	162	158
Wholesale Trade	50-51	3,470	2,849	2,845	3,105	2,901
Retail Trade	52-59	12,360	11,192	11,224	11,881	12,934
Merchandise/apparel	53 & 56	734	650	733	913	861
Food stores	54	1,009	759	564	532	539
Vehicles/gasoline	55	762	563	534	515	501
Furniture/appliances	57	1,277	952	739	776	794
Restaurants/bars	58	1,611	1,365	1,333	1,539	1,605
Other retail stores	52 & 59	6,967	6,903	7,321	7,606	8,634
Finance/insurance/ real estate	60-67	1,515	1,493	2,683	1,795	1,469
Services	70-99	16,222	17,214	18,047	16,371	15,286
Personal services	72	2,126	2,323	2,143	1,822	1,787
Business services	73	6,981	7,861	5,471	5,626	5,286
Auto repair/rental	75	1,431	1,259	1,202	1,265	1,183
Medical services	80	1,307	1,320	1,242	1,344	1,251
Other services	70, 76-79, 81-99	4,377	4,451	7,989	6,314	5,779
TOTAL NEW FIRMS		42,597	41,868	44,911	45,086	42,757

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 16

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County, Fiscal Years 1987-1991

County	1987	1988	1989	1990	1991
Adams	92	85	83	74	68
Asotin	97	85	93	88	74
Benton	616	601	663	635	626
Chelan	534	436	442	379	393
Clallam	604	525	583	530	512
Clark	1,609	1,644	1,779	1,833	1,850
Columbia	36	33	24	19	17
Cowlitz	577	526	575	529	417
Douglas	50	119	124	102	119
Ferry	50	51	49	51	41
Franklin	211	171	240	201	207
Garfield	14	10	13	2	5
Grant	285	269	297	245	234
Grays Harbor	511	539	600	509	446
Island	321	313	396	395	349
Jefferson	243	218	256	293	243
King	15,807	15,097	15,558	15,612	14,827
Kitsap	1,412	1,345	1,490	1,508	1,532
Kittitas	156	198	249	190	212
Klickitat	144	127	132	120	87
Lewis	483	504	549	451	408
Lincoln	67	72	77	39	46
Mason	300	283	321	314	264
Okanogan	223	215	237	215	175
Pacific	171	159	192	178	117
end Oreille	64	71	81	62	57
Pierce	3,933	3,913	3,964	4,156	4,060
San Juan	192	203	201	210	203
Skagit	604	660	641	716	580
Skamania	48	46	45	57	44
Snohomish	3,888	3,815	3,973	4,214	4,024
Spokane	2,615	2,364	2,504	2,355	2,220
Stevens	212	216	265	238	192
Thurston	1,359	1,462	1,558	1,486	1,416
Wahkiakum	21	38	30	35	17
Walla Walla	253	215	239	215	236
Whatcom	1,009	1,020	1,276	1,372	1,366
Whitman	146	192	151	154	136
Yakima	980	942	1,003	894	963
Out of State	2,660	3,086	3,953	4,410	3,974
TOTALS	42,597	41,868	44,911	45,086	42,757

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 17

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County and Major Industry, Fiscal Year 1991

County	Construc-tion	Manufac-turing	Wholesale Trade	Retail Trade	Services	All Other
Adams	7	2	3	23	21	12
Asotin	10	4	2	29	21	8
Benton	95	9	30	227	222	43
Chelan	53	14	18	137	128	43
Clallam	78	36	27	152	157	62
Clark	310	73	128	476	658	205
Columbia	2	1	--	7	6	1
Cowlitz	51	35	15	138	130	48
Douglas	21	3	8	37	40	10
Ferry	6	11	1	13	3	7
Franklin	24	6	11	75	68	23
Garfield	--	--	--	2	2	1
Grant	32	5	10	84	73	30
Grays Harbor	45	34	26	140	140	61
Island	61	12	12	109	129	26
Jefferson	45	20	4	78	76	20
King	1,624	460	981	4,127	6,099	1,536
Kitsap	229	44	67	508	534	150
Kittitas	27	10	10	87	65	13
Klickitat	13	8	4	28	24	10
Lewis	46	32	20	125	122	63
Lincoln	3	3	5	15	11	9
Mason	37	11	8	83	85	40
Okanogan	14	14	7	61	60	19
Pacific	12	5	4	43	35	18
Pend Oreille	6	1	3	25	16	6
Pierce	619	136	174	1,239	1,487	405
San Juan	35	8	7	62	59	32
Skagit	103	29	40	141	198	69
Skamania	7	4	1	10	17	5
Snohomish	676	154	213	1,128	1,486	367
Spokane	315	79	137	697	821	171
Stevens	34	24	11	53	51	19
Thurston	221	42	53	416	558	126
Wahkiakum	1	1	2	5	5	3
Walla Walla	22	6	9	87	94	18
Whatcom	223	64	80	379	497	123
Whitman	8	4	7	57	52	8
Yakima	93	25	48	358	315	124
Out of State	550	143	715	1,473	721	372
TOTAL NEW FIRMS	5,758	1,572	2,901	12,934	15,286	4,306

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

Section II
PROPERTY TAX LEVIES AND COLLECTIONS

Table 18 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1987 - 1991

Table 19 - Property Tax Levies by County, Due in Calendar 1990 and 1991

Table 20 - Property Tax Levy Rates by County; Countywide Average Rates Per $1,000 Assessed Value by Year Due, 1986 - 1991

Table 21 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1992

Table 22 - Number of Taxing Districts by Type, 1987 - 1991

Table 23 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1990

Table 24 - Property Tax Collections and Year-End Delinquency, Statewide Totals, 1935 - 1990

TABLE 18

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1987-1991
Dollars in Thousands

Category	1987 Amount ($000)	1987 Percent	1988 Amount ($000)	1988 Percent	1989 Amount ($000)	1989 Percent
TOTAL	$2,042,279	100.0%	$2,145,568	100.0%	$2,359,013	100.0%
SCHOOLS	1,132,466	55.5	1,176,203	54.8	1,300,880	55.1
State (Regular)	595,196	29.1	615,523	28.7	636,246	27.0
Local (Special)	537,270	26.3	560,680	26.1	664,634	28.2
Maint. & Oper.	346,486	17.0	365,228	17.0	415,283	17.6
Cap./Trans. Project	30,054	1.5	1,436	0.1	36,417	1.5
Bonds	160,730	7.9	194,016	9.0	212,935	9.0
COUNTY	386,116	18.9	416,513	19.4	458,600	19.4
Current Expense (Regular)	209,204	10.2	225,596	10.5	243,284	10.3
Other County Regular	16,397	0.8	17,857	0.8	19,559	0.8
Road District (Regular)	125,128	6.1	135,569	6.3	149,600	6.3
Diverted Road Funds	4,530	0.2	3,564	0.2	2,363	0.1
County Special	30,857	1.5	33,927	1.6	43,794	1.9
CITIES AND TOWNS	279,818	13.7	295,639	13.8	314,719	13.3
Regular Levies	225,070	11.0	241,762	11.3	261,099	11.1
Special Levies	54,748	2.7	53,878	2.5	53,620	2.3
DISTRICTS	243,879	11.9	257,212	12.0	284,813	12.1
Total Regular	212,404	10.4	228,282	10.6	238,072	10.1
Total Special	31,475	1.5	28,930	1.3	46,742	2.0
Port General (Regular)	38,263	1.9	42,442	2.0	48,154	2.0
Port Ind. Dev./Bonds(Reg.)	15,223	0.7	16,674	0.8	12,075	0.5
Port Special	1,154	0.1	711	0.0	724	0.0
Fire Protection Regular	80,735	4.0	85,815	4.0	89,873	3.8
Fire Protection Special	11,583	0.6	12,749	0.6	24,564	1.0
Library Regular	39,126	1.9	40,967	1.9	43,843	1.9
Library Special	2,844	0.1	2,885	0.1	4,276	0.2
Hospital Regular	7,791	0.4	8,742	0.4	9,721	0.4
Hospital Special	7,227	0.4	6,915	0.3	7,175	0.3
Emergency Medical Regular	25,656	1.3	28,373	1.3	29,257	1.2
Emergency Medical Special	1,357	0.1	8	0.0	1,700	0.1
Parks Regular	4,040	0.2	4,619	0.2	4,567	0.2
Parks Special	7,057	0.3	4,565	0.2	7,147	0.3
Other Regular	1,570	0.1	650	0.0	581	0.0
Other Special	253	0.0	1,096	0.1	1,156	0.0

TABLE 18, Cont.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1987-1991
Dollars in Thousands

Category	1990 Amount ($000)	1990 Percent	1991 Amount ($000)	1991 Percent	1990 to 1991 Comparison Amount ($000)	1990 to 1991 Comparison Percent Change
TOTAL	$2,500,087	100.0%	$2,842,230	100.0%	$342,143	13.7%
SCHOOLS	1,381,212	55.2	1,583,396	55.7	202,184	14.6
State (Regular)	695,474	27.8	767,886	27.0	72,412	10.4
Local (Special)	685,738	27.4	815,510	28.7	129,772	18.9
Maint. & Oper	436,862	17.5	505,414	17.8	68,551	15.7
Cap./Trans. Project	18,552	0.7	59,520	2.1	40,968	220.8
Bonds	230,323	9.2	250,576	8.8	20,253	8.8
COUNTY	490,098	19.6	540,928	19.0	50,830	10.4
Current Expense (Regular)	262,707	10.5	286,868	10.1	24,161	9.2
Other County Regular	22,234	0.9	27,391	1.0	5,157	23.2
Road District (Regular)	162,139	6.5	167,051	5.9	4,912	3.0
Diverted Road Funds	1,816	0.1	5,785	0.2	3,969	218.6
County Special	41,203	1.6	53,834	1.9	12,631	30.7
CITIES AND TOWNS	339,107	13.6	390,940	13.8	51,833	15.3
Regular Levies	278,569	11.1	327,859	11.5	49,290	17.7
Special Levies	60,538	2.4	63,081	2.2	2,543	4.2
DISTRICTS	289,671	11.6	326,966	11.5	37,295	12.9
Total Regular	250,107	10.0	275,184	9.7	25,077	10.0
Total Special	39,564	1.6	51,782	1.8	12,218	30.9
Port General (Regular)	52,008	2.1	50,515	1.8	(1,493)	(2.9)
Port Ind. Dev./Bonds(Reg.)	11,047	0.4	11,505	0.4	458	4.1
Port Special	0	0.0	0	0.0	0	0.0
Fire Protection Regular	92,188	3.7	106,034	3.7	13,846	15.0
Fire Protection Special	16,568	0.7	19,013	0.7	2,444	14.8
Library Regular	47,764	1.9	52,576	1.8	4,813	10.1
Library Special	5,405	0.2	10,713	0.4	5,307	98.2
Hospital Regular	10,705	0.4	11,926	0.4	1,222	11.4
Hospital Special	8,615	0.3	12,104	0.4	3,489	40.5
Emergency Medical Regular	30,789	1.2	34,495	1.2	3,706	12.0
Emergency Medical Special	1,861	0.1	2,343	0.1	482	25.9
Parks Regular	5,088	0.2	6,962	0.2	1,873	36.8
Parks Special	5,751	0.2	6,242	0.2	491	8.5
Other Regular	518	0.0	1,170	0.0	653	126.1
Other Special	1,363	0.1	1,367	0.0	4	0.3

TABLE 19

PROPERTY TAX LEVIES BY COUNTY

Due in Calendar 1990 and 1991

County	1990 ($000)	1991 ($000)	Change ($000)	Percent Change
Adams	$ 8,067	$ 8,882	$ 814	10.1%
Asotin	4,993	4,868	(125)	(2.5)
Benton	43,267	46,892	3,625	8.4
Chelan	26,227	29,891	3,663	14.0
Clallam	23,475	24,937	1,462	6.2
Clark	102,356	116,537	14,181	13.9
Columbia	2,279	2,371	92	4.0
Cowlitz	40,124	43,673	3,549	8.8
Douglas	11,524	12,185	661	5.7
Ferry	2,599	2,751	152	5.9
Franklin	17,603	17,436	(167)	(0.9)
Garfield	1,590	1,812	222	13.9
Grant	25,107	26,333	1,225	4.9
Grays Harbor	25,837	26,738	901	3.5
Island	25,293	28,175	2,882	11.4
Jefferson	11,227	13,128	1,901	16.9
King	1,022,421	1,182,797	160,376	15.7
Kitsap	76,830	88,497	11,667	15.2
Kittitas	9,676	11,305	1,629	16.8
Klickitat	7,158	7,924	766	10.7
Lewis	24,605	26,206	1,601	6.5
Lincoln	7,449	7,524	75	1.0
Mason	18,448	20,490	2,042	11.1
Okanogan	12,426	13,266	840	6.8
Pacific	8,346	8,703	357	4.3
Pend Oreille	4,618	6,274	1,656	35.9
Pierce	267,548	303,404	35,857	13.4
San Juan	11,074	13,297	2,223	20.1
Skagit	37,056	42,842	5,786	15.6
Skamania	2,776	3,358	581	20.9
Snohomish	225,943	266,642	40,698	18.0
Spokane	147,709	160,792	13,083	8.9
Stevens	10,257	11,904	1,647	16.1
Thurston	78,008	85,248	7,240	9.3
Wahkiakum	921	1,092	171	18.6
Walla Walla	20,350	21,245	895	4.4
Whatcom	58,717	72,816	14,099	24.0
Whitman	15,190	15,355	165	1.1
Yakima	60,992	64,642	3,650	6.0
TOTAL	$2,500,087	$2,842,230	$342,143	13.7%

TABLE 20

PROPERTY TAX LEVY RATES BY COUNTY
Average Rates/$1,000 Assessed Value By Year Due, 1986-1991

County	1986	1987	1988	1989	1990	1991
Adams	$12.13	$12.92	$13.47	$13.21	$13.78	$15.20
Asotin	14.28	14.92	15.05	15.00	15.44	14.60
Benton	12.52	13.88	14.93	15.46	15.11	15.60
Chelan	12.59	12.51	13.78	12.56	13.81	14.97
Clallam	10.84	11.41	11.99	12.52	12.75	12.91
Clark	11.75	12.40	12.89	13.53	13.89	14.17
Columbia	13.95	15.11	11.38	13.79	14.54	14.48
Cowlitz	11.71	12.33	11.72	11.98	12.11	12.44
Douglas	11.68	12.98	13.05	13.81	14.24	14.59
Ferry	8.44	8.99	9.54	9.53	10.18	9.80
Franklin	14.03	15.06	16.62	16.40	16.40	15.93
Garfield	15.88	15.79	16.96	18.21	15.68	17.63
Grant	12.72	13.48	13.60	14.01	14.17	14.38
Grays Harbor	12.72	13.25	13.63	14.30	14.50	14.74
Island	8.73	8.75	9.62	9.78	10.58	9.69
Jefferson	9.19	10.36	10.69	10.97	11.47	11.82
King	11.72	13.12	13.33	13.80	14.13	11.70
Kitsap	10.24	11.79	11.94	13.03	12.98	13.35
Kittitas	10.78	11.12	11.52	11.48	11.72	12.88
Klickitat	12.55	12.60	12.88	13.24	14.18	13.12
Lewis	10.85	12.01	12.26	12.53	12.66	12.89
Lincoln	14.35	13.65	13.29	14.52	14.81	14.88
Mason	10.39	10.91	11.42	12.50	12.79	13.63
Okanogan	13.44	12.59	13.25	13.77	14.31	14.47
Pacific	13.19	12.57	14.27	14.37	14.55	15.54
Pend Oreille	11.64	12.67	12.19	12.43	11.79	10.59
Pierce	13.38	15.08	15.88	15.93	15.88	16.56
San Juan	8.49	8.43	9.16	9.50	9.60	10.28
Skagit	10.21	11.85	12.49	12.68	12.92	12.88
Skamania	10.18	10.30	13.74	9.59	9.50	10.26
Snohomish	10.64	11.95	12.17	13.14	13.66	13.64
Spokane	12.69	13.12	14.49	15.48	15.60	16.36
Stevens	10.44	11.10	11.45	11.03	11.23	12.15
Thurston	13.61	15.29	15.41	16.42	15.92	16.04
Wahkiakum	11.77	12.32	12.17	12.09	11.55	11.88
Walla Walla	12.14	12.89	12.96	13.39	14.11	14.05
Whatcom	11.22	11.89	12.39	13.42	13.14	14.07
Whitman	14.89	15.15	15.58	16.10	15.60	15.29
Yakima	11.23	12.50	12.73	13.80	13.78	14.28
STATE	$11.79	$12.97	$13.35	$13.88	$14.11	$13.14

TABLE 21

PROPERTY TAX VALUATIONS, LEVIES AND AVERAGE TAX RATES

By Calendar Year Due, 1910-1992

Year Due	Assessed Valuation ($000)[1] County	State	Total	Total Taxes Levied ($000)	Statewide Average Rate Per $1,000 A.V.[2]
1910	$ 681,070	$ 109,946	$ 791,016	$ 24,994	$ 7.90
1915	865,995	159,466	1,025,461	36,818	8.98
1920	902,525	153,977	1,056,502	60,143	14.23
1925	999,658	148,258	1,147,916	67,004	14.59
1930	1,088,837	162,067	1,250,904	81,095	16.21
1935	852,482	112,669	965,151	48,368	12.53
1940	818,684	159,803	978,487	41,505	10.61
1945	987,810	181,507	1,169,317	46,160	9.87
1950	1,490,903	206,402	1,697,305	86,025	12.67
1955	2,118,359	230,078	2,348,437	116,833	12.44
1960	2,919,367	307,112	3,226,480	175,998	13.64
1961	3,129,225	317,901	3,447,126	204,413	14.83
1962	3,290,578	325,635	3,616,213	214,979	14.86
1963	3,465,939	339,348	3,805,287	231,541	15.21
1964	3,655,050	347,009	4,002,059	252,611	15.78
1965	3,835,198	346,916	4,182,114	267,923	16.02
1966	4,040,600	341,824	4,382,424	285,456	16.29
1967	4,561,872	346,473	4,908,345	338,423	17.24
1968	4,966,600	342,965	5,309,565	395,951	18.64
1969	5,562,045	365,605	5,927,650	465,293	19.63
1970	6,107,912	389,227	6,497,139	533,244	20.52
1971	13,711,635	828,263	14,539,898	622,946	21.42
1972	14,348,242	857,376	15,205,618	651,005	21.41
1973	16,821,800	1,099,759	17,921,559	674,458	18.82
1974	18,065,726	1,230,384	19,296,110	716,189	18.56
1975	38,211,161	2,548,447	40,759,608	806,038	19.78
1976	42,496,185	2,710,696	47,206,880	727,430	16.09
1977	48,357,404	3,023,877	51,381,281	927,390	18.05
1978	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982	118,395,134	4,850,053	123,245,187	1,242,771	10.10
1983	137,936,548	5,476,328	143,412,876	1,434,255	10.06
1984	134,961,347	5,803,775	140,765,122	1,508,700	10.83
1985	141,743,344	6,453,551	148,196,895	1,678,405	11.44
1986	145,734,943	6,849,528	152,584,470	1,784,467	11.79
1987	151,411,961	7,318,434	158,730,395	2,042,279	12.97
1988	154,633,726	7,603,997	162,237,723	2,354,013	13.88
1989	163,556,767	7,608,043	171,164,810	2,359,013	13.88
1990	170,351,042	7,943,678	178,294,720	2,500,087	14.11
1991	208,685,612	9,213,922	217,899,534	2,842,230	13.14
1992	227,153,758	8,783,292	235,937,050	n.a.	n.a.

n.a. - not available

1 County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

2 Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

TABLE 22

NUMBER OF TAXING DISTRICTS BY TYPE

1987-1991

Taxing District	1987	1988	1989	1990	1991
State	1	1	1	1	1
Counties	39	39	39	39	39
Cities and Towns	266	266	268	268	268
Road	39	39	39	39	39
School	296	296	296	296	296
Public Utility	30	30	30	30	30
Library	16	16	16	16	16
Port	75	75	76	76	76
Water	126	126	124	121	122
Fire	422	419	416	414	414
Sewer	45	43	43	44	44
Metropolitan	2	2	2	2	2
Park	1	1	1	1	1
Flood	1	1	1	1	1
Flood Zone	20	20	19	19	19
Hospital	51	51	52	53	55
Airport	1	1	1	1	1
Ferry	1	1	1	1	1
Cemetery	99	100	100	100	100
Mosquito Control	11	11	11	11	11
Park-Recreation	45	46	50	51	50
Emergency Medical*	9	71	93	95	121
Irrigation	3	2	2	2	2
Cultural-Arts	1	1	1	1	1
Totals	1,603	1,658	1,682	1,682	1,710
Tax Code Areas	2,993	2,971	3,006	3,012	3,026

*Typically integrated with a fire district.

TABLE 23

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar Year 1990

County	Current Taxes		Delinquent Taxes	
	1990 Tax Roll	Collections	Due Jan. 1, 1990	Collections
Adams	$ 8,067,374	$ 7,500,271	$ 920,462	$ 406,302
Asotin	4,993,046	4,751,635	466,784	188,895
Benton	27,905,657	28,739,359	2,973,832	1,506,983
Chelan	26,227,676	25,340,648	1,348,095	649,419
Clallam	23,867,471	23,174,221	1,734,754	1,048,895
Clark	102,535,443	98,247,876	7,201,720	4,134,128
Columbia	2,279,118	2,186,212	166,414	87,521
Cowlitz	40,139,927	39,123,247	2,064,615	1,093,887
Douglas	11,448,127	11,017,303	877,341	421,965
Ferry	2,599,049	2,514,490	252,775	117,594
Franklin	17,606,628	16,389,142	2,876,026	1,159,374
Garfield	1,595,536	1,548,499	107,609	54,141
Grant	25,147,320	23,975,622	2,726,409	1,393,965
Grays Harbor	26,278,734	24,692,508	3,169,963	1,663,669
Island	25,419,747	24,545,282	1,538,767	1,022,817
Jefferson	11,229,275	11,118,431	843,303	495,899
King	1,024,898,786	997,699,300	41,782,967	26,164,493
Kitsap	76,858,281	73,329,094	6,956,843	4,284,879
Kittitas	9,676,133	9,268,037	992,080	563,145
Klickitat	7,157,868	6,550,675	1,291,622	493,384
Lewis	24,604,838	23,753,670	2,044,191	1,137,107
Lincoln	7,448,863	7,071,935	468,208	140,292
Mason	18,449,845	17,355,350	1,929,461	1,020,821
Okanogan	12,425,782	11,337,375	1,980,073	1,059,666
Pacific	8,345,778	7,586,164	1,621,007	646,128
Pend Oreille	4,619,617	4,243,794	679,666	389,978
Pierce	267,702,840	253,451,663	22,242,161	13,252,153
San Juan	11,078,384	10,750,316	1,004,178	579,734
Skagit	37,119,572	36,207,249	2,282,868	1,330,871
Skamania	2,776,474	2,586,908	376,123	218,826
Snohomish	226,016,643	218,127,442	13,375,252	8,952,077
Spokane	148,437,599	141,459,418	12,697,818	6,644,031
Stevens	10,259,832	9,711,211	944,273	482,799
Thurston	78,023,900	75,191,019	5,864,174	3,133,106
Wahkiakum	920,584	864,590	147,190	52,058
Walla Walla	20,263,983	19,614,858	1,053,107	539,973
Whatcom	58,773,631	57,295,374	3,821,835	2,738,865
Whitman	15,188,429	14,568,400	929,467	539,978
Yakima	61,000,726	58,244,688	5,546,227	2,925,622
TOTAL	$2,489,388,516	$2,401,133,276	$159,299,660	$92,735,440

TABLE 23, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar Year 1990

Total Current And Delinquent Taxes				Collections as Percent of Current Roll
Due Jan. 1, 1990	Collections	Net Changes During 1990	Unpaid Dec. 31, 1990	
$ 8,987,836	$ 7,906,573	$ (43,677)	$ 1,037,586	101.8%
5,459,830	4,940,530	(37,498)	481,802	104.7
30,879,489	30,246,342	1,872,908	2,506,055	67.8
27,575,771	25,990,067	(62,002)	1,523,702	114.4
25,602,225	24,223,116	233,767	1,612,876	109.3
109,737,163	102,382,004	(119,160)	7,235,999	108.4
2,445,532	2,273,733	(2,307)	169,492	107.4
42,204,542	40,217,134	195,117	2,182,525	103.5
12,325,468	11,439,268	90,002	976,202	105.3
2,851,824	2,632,084	43,396	263,136	131.7
20,482,654	17,548,516	(92,383)	2,841,755	98.7
1,703,145	1,602,640	6,014	106,519	86.7
27,873,729	25,369,587	(23,069)	2,481,073	104.5
29,448,697	26,356,177	(33,542)	3,058,978	104.6
26,958,514	25,568,099	66,919	1,457,334	115.6
12,072,578	11,614,330	352,608	810,856	111.3
1,066,681,753	1,023,863,793	(322,327)	42,446,383	106.5
83,815,124	77,613,973	110,312	6,311,463	104.7
10,668,213	9,831,182	88,793	925,824	106.3
8,449,490	7,044,059	45,312	1,450,743	109.3
26,649,029	24,890,777	295,810	2,054,062	105.1
7,917,071	7,212,227	5,755	710,599	101.9
20,379,306	18,376,171	(48,379)	1,954,756	103.4
14,405,855	12,397,041	(15,811)	1,993,003	106.1
9,966,785	8,232,292	(35,492)	1,699,001	100.4
5,299,283	4,633,772	135,961	801,472	141.9
289,945,001	266,703,816	702,717	23,943,812	106.5
12,082,562	11,330,050	155,369	907,881	107.9
39,402,440	37,538,120	167,717	2,032,037	109.9
3,152,597	2,805,734	114,587	461,450	106.3
239,391,895	227,079,519	1,997,089	14,309,465	111.2
161,135,417	148,103,449	(404,912)	12,627,056	102.1
11,204,105	10,194,010	(37,186)	972,909	101.1
83,888,074	78,324,125	372,417	5,936,366	102.9
1,067,774	916,648	19,937	171,063	108.4
21,317,090	20,154,831	(21,324)	1,140,935	101.7
62,595,466	60,034,239	823,280	3,384,507	105.3
16,117,896	15,108,378	0	1,009,518	95.5
66,546,953	61,170,310	267,463	5,644,106	102.5
$2,648,688,176	$2,493,868,716	$6,864,181	$161,634,301	105.6%

TABLE 24

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1990

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1990	$2,489,388,516	$2,401,133,276	$159,299,660	$92,735,440
1989	2,360,641,012	2,262,584,784	162,942,931	92,752,053
1988	2,148,172,627	2,057,563,730	162,717,181	87,305,883
1987	2,043,318,683	1,945,318,208	152,893,594	82,737,911
1986	1,786,105,314	1,693,545,803	134,435,415	71,883,906
1985	1,676,629,858	1,590,938,162	116,881,719	64,623,647
1984	1,510,422,489	1,438,065,812	112,361,456	62,349,494
1983	1,435,450,474	1,369,265,095	125,461,701	76,770,303
1982	1,245,041,196	1,180,552,702	126,071,176	64,827,171
1981	1,130,092,590	1,062,458,238	118,044,466	58,701,489
1980	1,007,542,305	947,179,997	101,607,218	43,669,528
1979	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978	1,004,437,012	957,740,389	80,651,919	39,911,982
1977	922,595,258	883,696,858	77,285,723	35,540,130
1976	727,966,021	693,953,609	80,141,746	35,183,058
1975	807,696,756	766,463,520	71,920,968	30,026,271
1970	533,352,149	508,000,355	30,180,508	12,820,182
1965	267,926,402	258,818,324	15,971,601	7,763,864
1960	176,009,580	169,396,853	10,152,998	4,633,012
1955	116,882,542	112 998,479	7,086,396	3,568,268
1950	85,659,296	82,038,204	6,232,684	3,349,215
1945	46,092,054	44,393,091	4,904,694	2,115,157
1940	41,425,682	37,937,552	21,680,587	8,065,291
1935	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 24, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1990

Total Current and Delinquent Taxes				Total Collections as Percent of Current Roll
Due Jan. 1	Collections	Net Changes	Unpaid Dec. 31	
$2,648,688,176	$2,493,868,716	$6,864,181	$161,634,301	105.6%
2,523,583,943	2,355,336,837	(7,183,128)	161,063,980	99.8
2,310,889,808	2,144,869,613	(2,561,415)	163,486,063	99.8
2,196,212,277	2,028,056,198	(5,381,453)	162,774,626	99.3
1,920,540,729	1,765,429,709	(2,071,224)	153,039,796	98.8
1,793,511,577	1,655,561,809	(3,500,147)	134,449,621	98.7
1,622,783,945	1,500,415,306	(6,305,590)	116,063,049	99.3
1,560,912,176	1,446,035,401	(3,363,270)	111,513,504	100.7
1,371,112,372	1,245,379,869	(259,941)	125,472,562	100.0
1,248,137,059	1,121,159,730	(1,072,565)	125,904,764	99.2
1,109,149,521	990,849,528	(138,777)	118,161,216	98.3
1,161,528,959	1,065,598,868	5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	8,936,536	96,373,095	99.3
999,880,976	919,236,989	(62,122)	80,581,865	99.6
808,107,944	728,136,672	(2,686,464)	77,284,808	100.0
879,617,726	796,489,797	(3,068,774)	80,059,155	98.6
563,532,655	502,820,536	(2,383,976)	40,328,143	97.6
238,898,002	266,582,191	(147,695)	17,168,115	99.5
186,162,578	174,029,865	(643,248)	11,489,465	98.9
123,968,938	116,566,747	(28,038)	7,374,153	99.7
91,891,980	85,387,420	(192,509)	6,312,051	99.7
50,996,748	46,508,248	(73,889)	4,414,611	100.9
63,106,269	46,002,843	(1,138,890)	15,964,536	111.0
91,434,775	52,805,038	—	38,629,737	109.4

Section III
PROPERTY VALUATIONS AND ASSESSMENT RATIOS

Table 25 - Indicated Property Tax Ratios by County, by Assessment Years, 1986 - 1991

Table 26 - Property Tax Ratios by County; Real, Personal, and Indicated Ratios, Assessment Years 1990 - 1991

Table 27 - 1991 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County

Table 28 - 1991 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

Table 29 - 1991 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County

Table 30 - Other 1991 Property Valuation Statistics; Valuation of New Property, Revaluation; and Senior Citizens Exempt Property

Table 31 - 1991 Assessed Valuation of Locally Assessed Personal Property by County

Table 32 - 1991 Valuation of State Assessed Vessels; Commercial Boats Subject to Property Tax

Table 33 - 1991 Assessed and Actual Value of All Taxable Property and Computation of 1991 State Property Tax Levy

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TABLE 25

INDICATED PROPERTY TAX RATIOS BY COUNTY
By Assessment Years, 1986-1991

County	1986	1987	1988	1989	1990	1991
Adams	93.1	95.3	95.2	92.6	92.7	92.2
Asotin	86.9	91.0	91.1	88.9	89.6	84.6
Benton	96.6	96.4	92.4	95.9	91.4	88.1
Chelan	88.0	89.0	90.4	91.9	87.5	85.2
Clallam	98.8	98.6	95.2	91.3	82.1	75.6
Clark	99.7	99.1	99.4	95.3	95.6	96.9
Columbia	94.4	98.1	98.9	98.7	95.6	97.0
Cowlitz	99.0	99.1	98.9	95.0	88.8	90.0
Douglas	96.8	96.7	97.9	95.2	94.5	87.8
Ferry	99.5	99.2	97.1	91.8	87.0	89.6
Franklin	95.6	93.3	97.1	96.0	94.0	92.6
Garfield	93.1	96.6	93.5	94.8	94.1	89.3
Grant	89.7	90.5	97.6	93.7	92.8	88.9
Grays Harbor	99.5	99.1	98.8	96.5	94.2	89.2
Island	100.0	99.8	99.2	96.3	96.2	96.2
Jefferson	99.3	99.4	97.4	95.4	90.8	85.4
King	95.5	93.2	96.1	87.1	95.8	84.3
Kitsap	93.9	97.9	97.8	92.6	89.2	89.3
Kittitas	99.4	99.7	99.3	99.0	93.5	84.4
Klickitat	94.7	94.9	92.0	90.4	95.2	92.4
Lewis	98.6	97.4	96.8	98.3	94.9	87.0
Lincoln	95.1	95.1	93.8	96.7	95.4	90.8
Mason	99.1	96.7	92.0	91.2	88.8	77.0
Okanogan	93.0	87.0	88.8	86.5	85.0	83.8
Pacific	90.2	93.9	96.8	89.8	86.5	82.2
Pend Oreille	90.3	97.7	90.8	88.3	87.9	86.1
Pierce	97.3	95.0	99.1	93.9	92.1	87.9
San Juan	98.3	97.4	98.9	93.4	82.3	76.3
Skagit	99.3	96.7	98.6	94.5	89.5	91.7
Skamania	97.4	96.7	97.9	97.0	95.1	93.2
Snohomish	96.9	96.8	96.3	89.2	84.7	83.2
Spokane	94.9	97.1	99.9	95.1	90.5	83.5
Stevens	96.6	95.3	97.1	90.7	90.4	88.2
Thurston	92.2	97.7	96.6	95.0	90.4	91.3
Wahkiakum	82.4	85.9	93.5	94.8	86.6	86.2
Walla Walla	93.9	96.9	97.7	95.0	94.4	88.4
Whatcom	100.0	99.1	96.6	87.8	78.2	63.5
Whitman	85.5	84.9	85.0	84.8	88.1	83.4
Yakima	97.9	98.5	94.8	93.7	90.4	83.2
STATEWIDE	96.1	95.3	96.7	90.5	92.2	85.1

TABLE 26

PROPERTY TAX RATIOS BY COUNTY
Assessment Years 1990-1991

County	Real		Personal		Indicated	
	1990	1991	1990	1991	1990	1991
Adams	93.2	93.5	90.4	86.6	92.7	92.2
Asotin	91.4	86.0	72.4	70.8	89.6	84.6
Benton	90.2	86.9	99.8	99.1	91.4	88.1
Chelan	89.7	89.7	75.7	57.9	87.5	85.2
Clallam	81.6	74.6	86.8	85.7	82.1	75.6
Clark	96.0	97.3	91.0	91.8	95.6	96.9
Columbia	95.8	97.5	94.4	94.6	95.6	97.0
Cowlitz	88.6	89.4	91.1	97.6	88.8	90.0
Douglas	95.3	88.3	86.8	82.9	94.5	87.8
Ferry	86.7	88.2	89.4	100.0	87.0	89.6
Franklin	94.1	92.4	93.5	93.7	94.0	92.6
Garfield	94.7	88.3	91.7	93.6	94.1	89.3
Grant	92.8	88.2	92.7	94.0	92.8	88.9
Grays Harbor	93.8	89.0	97.5	90.4	94.2	89.2
Island	96.7	96.8	83.0	77.3	96.2	96.2
Jefferson	90.2	84.7	96.8	93.8	90.8	85.4
King	95.5	83.2	99.1	97.0	95.8	84.3
Kitsap	88.8	88.8	97.3	100.0	89.2	89.3
Kittitas	93.2	82.8	95.7	96.8	93.5	84.4
Klickitat	96.6	92.7	85.8	90.7	95.2	92.4
Lewis	94.8	85.0	95.2	94.9	94.9	87.0
Lincoln	97.1	91.3	89.1	89.1	95.4	90.8
Mason	89.1	76.6	84.6	83.5	88.8	77.0
Okanogan	85.7	84.4	79.3	79.4	85.0	83.8
Pacific	85.7	81.5	94.1	89.8	86.5	82.2
Pend Oreille	87.6	85.8	97.6	95.5	87.9	86.1
Pierce	92.6	87.6	86.2	92.2	92.1	87.9
San Juan	82.5	76.6	77.6	66.2	82.3	76.3
Skagit	88.3	90.6	97.1	100.0	89.5	91.7
Skamania	94.5	93.5	96.7	92.2	95.1	93.2
Snohomish	83.3	82.1	100.0	98.9	84.7	83.2
Spokane	89.4	81.7	100.0	100.0	90.5	83.5
Stevens	90.6	86.9	89.7	92.7	90.4	88.2
Thurston	90.2	91.4	93.1	90.3	90.4	91.3
Wahkiakum	85.7	85.8	91.7	89.1	86.6	86.2
Walla Walla	95.2	89.1	89.2	83.8	94.4	88.4
Whatcom	76.5	60.9	94.2	94.5	78.2	63.5
Whitman	86.4	81.7	94.8	90.9	88.1	83.4
Yakima	89.5	81.5	97.0	97.1	90.4	83.2
STATEWIDE	91.9	84.2	95.7	94.9	92.2	85.1

TABLE 27

1991 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS

Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Lands & Improvements [3]
	Classified Lands [1]	All Other Lands [2]	Total		
Adams	$ 201,219,550	$ 113,420,440	$ 314,639,990	$ 199,698,290	$ 514,338,280
Asotin	18,260,878	179,124,534	197,385,412	122,323,575	319,708,987
Benton	189,118,580	594,822,480	783,941,060	2,127,896,050	2,911,837,110
Chelan	1,449,957	996,775,445	998,225,402	872,608,265	1,870,833,667
Clallam	37,514,706	1,144,446,416	1,181,961,122	748,003,811	1,929,964,933
Clark	175,457,690	6,537,077,471	6,712,535,161	2,322,838,468	9,035,373,629
Columbia	70,520,940	25,336,469	95,857,409	43,961,781	139,819,190
Cowlitz	67,927,337	2,330,459,729	2,398,387,066	1,208,594,800	3,606,981,866
Douglas	90,242,400	516,566,940	606,809,340	182,908,460	789,717,800
Ferry	9,303,479	225,063,018	234,366,497	19,029,913	253,396,410
Franklin	260,081,500	350,074,750	610,156,250	359,777,900	969,934,150
Garfield	56,057,531	6,972,065	63,029,596	21,319,279	84,348,875
Grant	470,872,072	635,651,365	1,106,523,437	602,446,154	1,708,969,591
Grays Harbor	94,790,148	534,393,708	629,183,856	1,144,178,654	1,773,362,510
Island	25,341,458	2,957,626,252	2,982,967,710	615,073,238	3,598,040,948
Jefferson	21,749,525	894,722,201	916,471,726	268,410,685	1,184,882,411
King	186,117,157	25,703,121,200	25,889,238,357	68,139,065,999	94,028,304,356
Kitsap	22,088,540	4,987,142,688	5,009,231,228	2,886,921,648	7,896,152,876
Kittitas	105,547,740	387,330,647	492,878,387	307,977,620	800,856,007
Klickitat	85,090,092	282,493,048	367,583,140	158,522,567	526,105,707
Lewis	79,392,000	896,794,650	976,186,650	546,055,115	1,522,241,765
Lincoln	234,830,170	57,876,078	292,706,248	85,834,460	378,540,708
Mason	33,699,510	1,297,175,323	1,330,874,833	193,901,795	1,524,776,628
Okanogan	87,840,342	470,242,913	558,083,255	296,687,491	854,770,746
Pacific	61,702,990	373,723,745	435,426,735	130,256,384	565,683,119
Pend Oreille	14,199,943	523,415,619	537,615,562	38,547,075	576,162,637
Pierce	126,822,444	10,999,882,873	11,126,705,317	8,717,207,332	19,843,912,649
San Juan	32,544,725	1,425,398,937	1,457,943,662	145,382,575	1,603,326,237
Skagit	189,464,473	1,592,725,669	1,782,190,142	1,822,990,796	3,605,180,938
Skamania	11,627,836	204,852,804	216,480,640	35,280,310	251,760,950
Snohomish	154,732,300	10,767,424,690	10,922,156,990	10,740,065,230	21,662,222,220
Spokane	184,829,830	4,380,690,350	4,565,520,180	4,666,819,350	9,232,339,530
Stevens	37,477,720	574,616,312	612,094,032	167,778,709	779,872,741
Thurston	73,380,953	3,083,151,227	3,156,532,180	2,706,310,086	5,862,842,266
Wahkiakum	18,841,830	57,170,290	76,012,120	8,543,910	84,556,030
Walla Walla	219,391,166	530,336,967	749,728,133	589,878,993	1,339,607,126
Whatcom	277,393,485	2,538,644,585	2,816,038,070	2,187,785,495	5,003,823,565
Whitman	329,768,290	62,159,450	391,927,740	407,908,110	799,835,850
Yakima	444,754,664	1,493,739,092	1,938,493,756	2,117,563,745	4,056,057,501
State Total	$4,801,445,951	$90,732,642,440	$95,534,088,391	$117,956,354,118	$213,490,442,509

[1] Includes forest lands and current use assessments at current use values.
[2] Includes outside platted and unplatted areas.
[3] Excludes value exempt from regular property tax levies due to the senior citizen exemption.

TABLE 28

1991 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

County	Applications in Effect on 1/1/91	Acres [1]	True and Fair Value	Current Use Value	Difference
Adams.....	2,114	1,060,347	$ 314,167,375	$ 160,304,820	$ 153,862,555
Asotin.....	249	255,783	37,644,171	12,723,942	24,920,229
Benton.....	992	571,297	194,756,470	57,101,290	137,655,180
Chelan.....	10	2,610	778,853	180,655	598,198
Clallam.....	1,067	27,313	77,898,707	9,824,836	68,073,871
Clark.....	2,924	87,245	308,929,760	16,022,460	292,907,300
Columbia.....	491	300,301	127,427,280	60,802,650	66,624,630
Cowlitz.....	396	16,545	29,744,867	6,406,612	23,338,255
Douglas.....	2,003	911,945	216,654,600	90,242,400	126,412,200
Ferry.....	169	50,209	14,601,369	3,030,494	11,570,875
Franklin.....	1,753	566,737	285,776,600	170,870,000	114,906,600
Garfield.....	570	321,891	112,884,950	45,095,795	67,789,155
Grant.....	4,164	1,032,826	529,577,932	279,968,919	249,609,013
Grays Harbor....	300	21,625	26,491,424	7,791,749	18,699,675
Island.....	344	15,799	76,511,194	6,347,487	70,163,707
Jefferson.....	170	5,779	18,116,603	3,390,945	14,725,658
King.....	1,036	35,352	249,886,600	52,088,892	197,797,708
Kitsap.....	179	4,542	32,420,321	7,052,005	25,368,316
Kittitas.....	814	219,040	122,973,350	45,654,410	77,318,940
Klickitat.....	1,139	540,452	135,700,664	45,137,610	90,563,054
Lewis.....	1,382	67,629	84,408,950	14,257,500	70,151,450
Lincoln.....	2,858	1,316,070	448,291,740	201,977,530	246,314,210
Mason.....	384	13,583	25,498,770	3,163,330	22,335,440
Okanogan.....	1,650	625,531	158,902,349	42,941,492	115,960,857
Pacific.....	242	16,497	31,184,075	9,399,215	21,784,860
Pend Oreille....	232	26,819	14,495,216	2,246,091	12,249,125
Pierce.....	1,040	38,281	171,500,689	38,270,064	133,230,625
San Juan.....	285	14,786	67,274,310	12,257,220	55,017,090
Skagit.....	2,520	109,570	279,779,400	50,738,360	229,041,040
Skamania.....	196	4,923	12,772,970	2,756,990	10,015,980
Snohomish.....	1,274	59,879	210,407,700	47,947,700	162,460,000
Spokane.....	2,518	538,191	400,594,220	94,098,940	306,495,280
Stevens.....	411	56,882	24,747,894	7,868,115	16,879,779
Thurston.....	682	45,351	89,064,400	10,927,863	78,136,537
Wahkiakum.....	121	8,203	6,926,390	2,909,820	4,016,570
Walla Walla.....	1,333	701,690	335,845,130	184,640,225	151,204,905
Whatcom.....	2,689	115,533	350,876,140	85,706,135	265,170,005
Whitman.....	2,358	1,255,665	665,450,280	248,410,010	417,040,270
Yakima.....	3,361	427,599	350,164,950	125,547,930	224,617,020
State Total.....	46,420	11,490,320	$6,641,128,663	$2,266,102,501	$4,375,026,162

[1] Acreage, as reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 29

1991 VALUATION OF FOREST LAND

Privately-owned Classified and Designated Forest Land by County

County	Classified		Designated		Total Value
	Acres [1]	Value	Acres [1]	Value	
Adams	---	---	---	---	---
Asotin	20,447	$ 276,026	---	---	$ 276,026
Benton	---	---	---	---	---
Chelan	78,246	1,269,302	---	---	1,269,302
Clallam	294,686	21,708,079	17,701	$ 1,387,432	23,095,511
Clark	33,812	3,251,930	42,526	4,290,550	7,542,480
Columbia	25,705	549,540	---	---	549,540
Cowlitz	502,768	47,197,335	1,247	134,590	47,331,925
Douglas	---	---	---	---	---
Ferry	113,276	1,597,684	16,503	236,201	1,833,885
Franklin	---	---	---	---	---
Garfield	1,503	26,731	---	---	26,731
Grant	---	---	---	---	---
Grays Harbor	640,593	68,703,882	21,823	2,500,967	71,204,849
Island	2,762	193,319	12,309	922,426	1,115,745
Jefferson	163,016	12,113,470	16,406	1,228,445	13,341,915
King	247,066	17,065,331	86,183	7,813,934	24,879,265
Kitsap	16,444	1,530,476	32,931	2,830,292	4,360,768
Kittitas	269,754	5,459,040	12,382	351,900	5,810,940
Klickitat	278,308	9,843,795	454	21,482	9,865,277
Lewis	699,688	64,851,500	3,140	283,000	65,134,500
Lincoln	---	---	---	---	---
Mason	217,238	19,593,930	67,100	5,571,535	25,165,465
Okanogan	64,392	854,245	15,807	227,399	1,081,644
Pacific	423,139	41,772,150	9,369	829,970	42,602,120
Pend Oreille	108,484	3,060,550	104,029	2,749,012	5,809,562
Pierce	211,311	17,413,690	64,410	6,094,785	23,508,475
San Juan			18,089	984,590	984,590
Skagit	231,204	17,929,980	9,876	1,197,120	19,127,100
Skamania	109,577	7,985,122	1,923	158,834	8,143,956
Snohomish	112,129	8,080,220	43,649	4,185,220	12,265,440
Spokane			97,764	2,750,410	2,750,410
Stevens	691,048	14,549,320			14,549,320
Thurston	60,736	5,154,460	68,138	6,191,630	11,346,090
Wahkiakum	105,528	11,211,180	605	48,130	11,259,310
Walla Walla	1,384	40,862	2,835	75,179	116,041
Whatcom	117,302	8,230,255	15,794	1,342,615	9,572,870
Whitman	---	---	---	---	---
Yakima	96,188	2,130,970	2,264	58,170	2,189,140
State Total	5,937,734	$413,644,374	785,257	$54,465,818	$468,110,192

[1] Acreage, where reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 30

OTHER 1991 PROPERTY VALUATION STATISTICS

New Property, Revaluation, and Senior Citizens Exempt Property

County	Senior Citizens [1]		New Property [2]	Revaluation
	Participants	Exempted Value		
Adams	229	$ 4,345,845	$ 35,434,650	$ 27,602,465
Asotin	723	16,709,425	4,160,490	8,992,838
Benton	1,448	36,754,080	83,169,060	246,823,840
Chelan	1,294	35,611,220	71,661,490	40,264,857
Clallam	1,752	49,825,504	78,135,238	138,809,781
Clark	3,694	113,378,435	493,744,755	240,774,064
Columbia	165	3,343,750	522,750	1,156,030
Cowlitz	1,737	38,607,292	391,059,655	132,055,500
Douglas	436	11,404,860	24,746,603	7,419,077
Ferry	127	2,477,263	4,519,700	5,395,859
Franklin	496	11,870,950	15,676,905	63,515,600
Garfield	89	1,707,935	388,685	---
Grant	1,686	34,519,531	121,417,930	29,726,615
Grays Harbor	1,900	45,636,271	21,330,871	99840742
Island	926	37,459,186	103,307,937	671,850,054
Jefferson	448	13,780,460	67,441,983	111,935,343
King	15,839	699,935,938	2,929,362,694	---
Kitsap	2,330	81,986,149	282,725,242	---*
Kittitas	519	14,852,600	21,714,070	24,974,043
Klickitat	431	10,343,773	9,750,893	16,104,078
Lewis	2,021	51,439,635	48,005,323	11,002,900
Lincoln	274	5,025,472	2,098,595	5,477,108
Mason	1,138	24,164,950	50,128,848	69,792,158
Okanogan	980	22,134,380	13,579,263	20,986,880
Pacific	898	22,627,020	15,761,615	11,242,425
Pend Oreille	458	9,330,888	4,574,876	4,642,663
Pierce	10,982	321,517,163	857,275,335	2,003,020,541
San Juan	165	6,886,424	38,491,067	311,851,470
Skagit	1,516	48,111,484	133,014,465	650,369,773
Skamania	220	5,751,400	6,803,700	16,014,889
Snohomish	5,748	215,146,960	691,550,230	3,301,011,303
Spokane	7,649	211,126,330	231,140,880	32,016,470
Stevens	925	19,987,574	36,413,643	10,394,536
Thurston	2,470	69,291,363	255,194,626	836,972,161
Wahkiakum	117	2,711,050	546,000	6,058,660
Walla Walla	1,028	22,336,802	23,967,300	3,512,581
Whatcom	2,396	70,598,940	304,574,600	172,293,045
Whitman	378	7,575,645	7,101,030	26,332,970
Yakima	5,207	117,713,284	147,533,389	(31,305,575)
State Total	80,839	$2,518,027,231	$7,628,026,386	$9,328,927,744

[1] Qualifying participants whose income is $15,000 or less receive an exemption of $34,000 or 50 percent of their residence value, whichever is greater, while those with income between $15,001 and $18,000 receive an exemption of $30,000 or 30 percent of their residence value, whichever is greater, but no more than $50,000.

[2] Includes new construction of real and personal property, and other new property.

* Data not available from this county.

TABLE 31

LOCALLY ASSESSED PERSONAL PROPERTY
1991 ASSESSED VALUATION BY COUNTY

County	Farm Machinery and Equipment	Industrial Machinery and Equipment	All Other Machinery and Equipment	Supplies and Materials (not for resale)
Adams	$ 42,925,674	---	$ 14,459,382	$ 351,124
Asotin	2,241,210	$ 1,054,280	9,078,100	120,120
Benton	33,126,270	---	122,226,420	6,155,460
Chelan	12,423,028	52,758,556	96,415,783	6,487,959
Clallam	1,445,892	39,183,356	36,213,377	7,574,553
Clark	5,952,445	213,443,060	172,803,415	27,814,605
Columbia	8,420,285	246,129	2,914,022	---
Cowlitz	2,890,557	82,147,128	74,601,417	52,006,421
Douglas	26,347,595	2,838,388	10,142,623	---
Ferry	1,694,126	16,471,904	1,243,281	---
Franklin	58,172,312	3,000	37,729,318	396,324
Garfield	8,479,568	23,340	4,055,811	---
Grant	91,883,250	5,750,140	64,603,620	22,916,565
Grays Harbor	3,953,464	49,709,800	41,501,698	12,311,682
Island	2,152,054	7,004,754	20,143,831	555,263
Jefferson	342,960	8,520,210	11,990,629	620,495
King	9,490,669	1,418,779,481	4,031,212,624	332,602,582
Kitsap	2,246,617	20,080,202	118,961,393	1,305,159
Kittitas	14,205,156	4,937,067	31,480,675	491,797
Klickitat	8,883,492	6,805,945	11,309,056	10,187,402
Lewis	11,556,783	109,565,869	51,440,165	2,384,453
Lincoln	36,496,860	93,384	3,375,323	518,207
Mason	951,295	21,353,505	20,426,390	2,119,570
Okanogan	20,079,147	9,680,699	38,359,268	187,710
Pacific	2,335,490	13,608,285	10,269,298	1,168,070
Pend Oreille	925,090	3,114,575	3,117,695	2,200
Pierce	9,138,218	264,286,546	488,313,124	15,226,695
San Juan	670,625	2,064,705	10,233,915	104,440
Skagit	10,402,764	5,707,906	154,544,710	35,351,593
Skamania	301,964	5,595,132	1,372,111	142,176
Snohomish	11,454,720	390,358,400	636,862,940	127,752,665
Spokane	20,574,900	128,557,900	438,398,000	18,218,400
Stevens	9,979,478	24,620,805	14,885,594	4,330,772
Thurston	5,923,803	102,953,855	89,597,217	36,326,611
Wahkiakum	1,481,180	3,005,140	1,667,350	254,620
Walla Walla	28,948,832	19,028,695	40,390,558	5,640,557
Whatcom	33,910,450	42,721,170	195,813,755	33,356,710
Whitman	49,685,680	---	17,374,930	---
Yakima	81,130,381	40,160,122	200,075,383	5,950,939
State Total	$673,224,284	$3,116,233,433	$7,329,604,201	$770,933,899

*Amount of exemption deducted from values in preceding columns.

TABLE 31, Cont.

LOCALLY ASSESSED PERSONAL PROPERTY
1991 ASSESSED VALUATION BY COUNTY

Intra-County Public Utility Property	State Bid Timber	Improvements on Exempt Property	All Other Personal Property	Head of Household Exemption	Total Personal Property Assessed Value
---	---	---	$ 12,113	($ 672,375)	$ 57,075,918
---	---	---	---	(172,770)	12,320,940
---	---	$ 62,366,330	369,670	(939,000)	223,305,150
---	---	2,219,702	---	(1,628,391)	168,676,637
---	$ 26,774,376	64,126,170	1,213,115	(982,583)	175,548,256
---	---	21,685,585	89,975,780	(1,251,000)	530,423,890
$ 142,882	---	922,380	1,053,950	(347,237)	13,352,411
---	11,756,498	---	20,316,961	(1,259,943)	242,459,039
---	---	298,000	10,985,916	(253,174)	50,359,348
---	---	---	---	(169,949)	19,239,362
---	---	10,906,615	---	(1,455,575)	105,751,994
---	---	247,080	540,645	(339,000)	13,007,444
---	---	12,630,295	1,540,290	(2,890,955)	196,433,205
1,725,238	18,049,985	21,277,392	18,852,400	(966,000)	166,415,659
---	---	---	---	(915,000)	28,940,902
---	52,347,660	1,119,745	1,567,000	(559,580)	75,949,119
---	7,183,804	185,023,132	304,684,479	(7,654,019)	6,281,322,752
10,302,297	1,954,966	11,331,670	1,197,049	(636,000)	166,743,353
---	1,726,122	930,620	2,998,620	(531,000)	56,239,057
451,420	2,421,949	2,555,397	89,777	(807,000)	41,897,438
4,772,440	20,800,987	1,068,420	56,580	(2,912,674)	198,733,023
---	---	1,288,622	4,152,881	(1,470,000)	44,455,277
---	8,200,870	29,963,695	2,235,950	(882,340)	84,368,935
---	2,805,923	6,516,007	---	(843,338)	76,785,416
---	4,181,555	1,723,500	7,067,390	(411,000)	39,942,588
---		121,920	1,646,974	(294,000)	8,634,454
---	2,121,499	69,319,612	71,839,595	(6,450,000)	913,795,289
25,008,515	---	1,841,450	14,325	(360,230)	39,577,745
---	18,064,820	80,794,066	1,478,540	(1,454,370)	304,890,029
---	12,047,995	4,858,149	---	(117,000)	24,200,527
---	13,570,090	75,182,960	188,364,120	(2,604,000)	1,440,941,895
---	144,000	6,253,600	4,866,800	(3,411,100)	613,602,500
---	3,913,420	5,738,382	293,026	(2,691,789)	61,069,688
---	---	23,365,015	3,996,099	(911,890)	261,250,710
---	1,988,340	---	---	(255,000)	8,141,630
---	---	---	---	(1,689,661)	92,318,981
---	20,240,190	51,744,105	4,455,680	(2,148,735)	380,093,325
---	---	11,744,460	8,731,230	---*	87,536,300
2,810,100	---	21,756,620	7,974,330	(2,342,306)	357,515,569
$45,212,892	$230,295,049	$790,920,696	$762,571,285	($55,679,984)	$13,663,315,755

TABLE 32

1991 VALUATION OF STATE ASSESSED VESSELS

Commercial Boats Subject to Property Tax

County	Number of Vessels	Actual Value	Apportioned Value	Ratio	Assessed Value
Asotin	1	$ 5,185	$ 5,185	70.8	$ 3,671
Benton	10	110,500	107,169	99.1	106,204
Chelan	9	180,292	180,292	57.9	104,389
Clallam	164	4,967,284	4,536,702	85.7	3,887,954
Clark	78	2,813,838	2,608,277	91.8	2,394,398
Cowlitz	101	4,902,991	3,892,525	97.6	3,799,104
Franklin	1	71,900	71,900	93.7	67,370
Grant	6	140,700	140,700	94.0	132,258
Grays Harbor	390	17,890,101	16,072,163	90.4	14,529,235
Island	88	2,438,856	2,253,272	77.3	1,741,779
Jefferson	88	2,445,992	2,086,089	93.8	1,956,751
King	1,290	191,219,189	152,059,943	97.0	147,498,145
Kitsap	200	6,355,486	5,920,259	100.0	5,920,259
Kittitas	1	5,439	5,439	96.8	5,265
Klickitat	3	935,240	584,795	90.7	530,409
Lewis	8	61,586	61,586	94.9	58,445
Mason	27	499,842	499,842	83.5	417,368
Okanogan	1	7,116	6,241	79.4	4,955
Pacific	300	6,384,305	6,035,040	89.8	5,419,466
Pend Oreille	2	6,835	6,835	95.5	6,527
Pierce	257	12,017,225	11,357,983	92.2	10,472,060
San Juan	118	3,614,179	3,251,488	66.2	2,152,485
Skagit	435	26,093,490	23,427,463	100.0	23,427,463
Snohomish	291	10,424,342	9,965,595	98.9	9,855,973
Spokane	6	33,832	33,832	100.0	33,832
Stevens	8	457,950	457,950	92.7	424,520
Thurston	40	1,672,232	1,598,788	90.3	1,443,706
Wahkiakum	84	832,821	804,609	89.1	716,907
Walla Walla	4	18,253	17,718	83.8	14,848
Whatcom	583	26,687,836	23,205,701	94.5	21,929,387
Whitman	1	30,378	30,378	90.9	27,614
Yakima	6	188,849	188,849	97.1	183,372
TOTAL	4,601	$323,514,064	$271,474,608		$259,266,119

TABLE 33

(Part 1 of 3)

1991 ASSESSED AND ACTUAL VALUE OF TAXABLE REAL AND PERSONAL PROPERTY AND COMPUTATION OF 1991 STATE PROPERTY TAX LEVY

County	Real Property Assessed Value			Property Ratio	Actual Value
	Local	State	Total		
Adams	$ 514,338,280	$ 24,812,072	$ 539,150,352	93.5	$ 576,631,393
Asotin	319,708,987	1,522,206	321,231,193	86.0	373,524,643
Benton	2,911,837,110	33,816,792	2,945,653,902	86.9	3,389,705,296
Chelan	1,870,833,667	22,114,356	1,892,948,023	89.7	2,110,309,948
Clallam	1,929,964,933	4,659,742	1,934,624,675	74.6	2,593,330,664
Clark	9,035,373,629	26,652,382	9,062,026,011	97.3	9,313,490,248
Columbia	139,819,190	1,422,395	141,241,585	97.5	144,863,164
Cowlitz	3,606,981,866	24,085,340	3,631,067,206	89.4	4,061,596,427
Douglas	789,717,800	4,427,782	794,145,582	88.3	899,372,120
Ferry	253,396,410	2,182,247	255,578,657	88.2	289,771,720
Franklin	969,934,150	24,027,419	993,961,569	92.4	1,075,715,984
Garfield	84,348,875	202,948	84,551,823	88.3	95,755,179
Grant	1,708,969,591	14,022,654	1,722,992,245	88.2	1,953,505,947
Grays Harbor	1,773,362,510	6,736,498	1,780,099,008	89.0	2,000,111,245
Island	3,598,040,948	6,222,432	3,604,263,380	96.8	3,723,412,583
Jefferson	1,184,882,411	2,072,267	1,186,954,678	84.7	1,401,363,256
King	94,028,304,356	453,985,665	94,482,290,021	83.2	113,560,444,737
Kitsap	7,896,152,876	17,949,115	7,914,101,991	88.8	8,912,277,017
Kittitas	800,856,007	5,968,698	806,824,705	82.8	974,425,972
Klickitat	526,105,707	21,739,627	547,845,334	92.7	590,987,415
Lewis	1,522,241,765	78,580,098	1,600,821,863	85.0	1,883,319,839
Lincoln	378,540,708	23,492,757	402,033,465	91.3	440,343,335
Mason	1,524,776,628	1,811,138	1,526,587,766	76.6	1,992,934,420
Okanogan	854,770,746	6,439,940	861,210,686	84.4	1,020,391,808
Pacific	565,683,119	2,186,507	567,869,626	81.5	696,772,547
Pend Oreille	576,162,637	1,015,940	577,178,577	85.8	672,702,304
Pierce	19,843,912,649	75,308,617	19,919,221,266	87.6	22,738,837,062
San Juan	1,603,326,237	84,188	1,603,410,425	76.6	2,093,225,098
Skagit	3,605,180,938	28,143,819	3,633,324,757	90.6	4,010,292,226
Skamania	251,760,950	11,839,094	263,600,044	93.5	281,925,181
Snohomish	21,662,222,220	101,126,907	21,763,349,127	82.1	26,508,342,420
Spokane	9,232,339,530	62,955,051	9,295,294,581	81.7	11,377,349,548
Stevens	779,872,741	7,712,940	787,585,681	86.9	906,312,636
Thurston	5,862,842,266	39,025,686	5,901,867,952	91.4	6,457,185,943
Wahkiakum	84,556,030	351,893	84,907,923	85.8	98,960,283
Walla Walla	1,339,607,126	17,270,406	1,356,877,532	89.1	1,522,870,406
Whatcom	5,003,823,565	19,836,748	5,023,660,313	60.9	8,249,031,713
Whitman	799,835,850	21,734,251	821,570,101	81.7	1,005,593,759
Yakima	4,056,057,501	17,003,692	4,073,061,193	81.5	4,997,621,096
State Total	$213,490,442,509	$1,214,542,309	$214,704,984,818	84.2	$254,994,606,582

(Part 2 of 3)

TABLE 33, Cont.

1991 ASSESSED AND ACTUAL VALUE OF TAXABLE REAL AND PERSONAL PROPERTY AND COMPUTATION OF 1991 STATE PROPERTY TAX LEVY

County	Personal Property Assessed Value			Personal Property Ratio	Actual Value
	Local	State	Total		
Adams	$ 57,075,918	$ 54,100,075	$ 111,175,993	86.6	$ 128,378,745
Asotin	12,320,940	14,282,988	26,603,928	70.8	37,576,169
Benton	223,305,150	152,471,945	375,777,095	99.1	379,189,803
Chelan	168,676,637	32,937,653	201,614,290	57.9	348,211,209
Clallam	175,548,256	41,651,686	217,199,942	85.7	253,442,173
Clark	530,423,890	211,095,088	741,518,978	91.8	807,754,878
Columbia	13,352,411	12,638,089	25,990,500	94.6	27,474,101
Cowlitz	242,459,039	94,637,544	337,096,583	97.6	345,385,843
Douglas	50,359,348	19,068,659	69,428,007	82.9	83,749,104
Ferry	19,239,362	18,710,223	37,949,585	100.0	37,949,585
Franklin	105,751,994	68,492,183	174,244,177	93.7	185,959,634
Garfield	13,007,444	7,866,781	20,874,225	93.6	22,301,522
Grant	196,433,205	51,070,657	247,503,862	94.0	263,301,981
Grays Harbor	166,415,659	55,891,496	222,307,155	90.4	245,914,994
Island	28,940,902	60,704,464	89,645,366	77.3	115,970,719
Jefferson	75,949,119	30,091,136	106,040,255	93.8	113,049,312
King	6,281,322,752	2,940,223,493	9,221,546,245	97.0	9,506,748,706
Kitsap	166,743,353	206,511,130	373,254,483	100.0	373,254,483
Kittitas	56,239,057	65,654,134	121,893,191	96.8	125,922,718
Klickitat	41,897,438	46,190,225	88,087,663	90.7	97,119,805
Lewis	198,733,023	267,739,986	466,473,009	94.9	491,541,632
Lincoln	44,455,277	59,021,855	103,477,132	89.1	116,135,951
Mason	84,368,935	21,170,421	105,539,356	83.5	126,394,438
Okanogan	76,785,416	24,966,473	101,751,889	79.4	128,150,994
Pacific	39,942,588	18,444,858	58,387,446	89.8	65,019,428
Pend Oreille	8,634,454	10,261,450	18,895,904	95.5	19,786,287
Pierce	913,795,289	530,970,388	1,444,765,677	92.2	1,566,990,973
San Juan	39,577,745	4,644,932	44,222,677	66.2	66,801,627
Skagit	304,890,029	230,753,933	535,643,962	100.0	535,643,962
Skamania	24,200,527	43,613,620	67,814,147	92.2	73,551,136
Snohomish	1,440,941,895	460,758,336	1,901,700,231	98.9	1,922,851,599
Spokane	613,602,500	592,847,620	1,206,450,120	100.0	1,206,450,120
Stevens	61,069,688	170,139,002	231,208,690	92.7	249,416,063
Thurston	261,250,710	239,477,118	500,727,828	90.3	554,515,867
Wahkiakum	8,141,630	3,355,890	11,497,520	89.1	12,904,063
Walla Walla	92,318,981	86,632,653	178,951,634	83.8	213,546,103
Whatcom	380,093,325	275,898,719	655,992,044	94.5	694,171,475
Whitman	87,536,300	126,608,152	214,144,452	90.9	235,582,455
Yakima	357,515,569	217,154,810	574,670,379	97.1	591,833,552
State Total	$13,663,315,755	$7,568,749,865	$21,232,065,620	94.9	$22,369,943,209

TABLE 33, Cont.

(Part 3 of 3)

1991 ASSESSED AND ACTUAL VALUE OF TAXABLE REAL AND PERSONAL PROPERTY AND COMPUTATION OF 1991 STATE PROPERTY TAX LEVY

County	Combined Indicated Ratio	Total Actual Value of All Taxable Property	1991 State Property Tax Levy[1]	1991 Levy Rate as Applied to Local Tax Base[2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
Adams	92.2	$ 705,010,138	$ 2,123,140	$3.265	$ 650,326,345	0.28
Asotin	84.6	411,100,812	1,238,031	3.559	347,835,121	0.15
Benton	88.1	3,768,895,099	11,350,036	3.417	3,321,430,997	1.41
Chelan	85.2	2,458,521,157	7,403,842	3.535	2,094,562,313	0.89
Clallam	75.6	2,846,772,837	8,573,063	3.984	2,151,824,617	0.91
Clark	96.9	10,121,245,126	30,480,152	3.109	9,803,544,989	4.16
Columbia	97.0	172,337,265	518,994	3.103	167,232,085	0.07
Cowlitz	90.0	4,406,982,270	13,271,637	3.345	3,968,163,789	1.68
Douglas	87.8	983,121,224	2,960,672	3.428	863,573,589	0.37
Ferry	89.6	327,721,305	986,933	3.362	293,528,242	0.12
Franklin	92.6	1,261,675,618	3,799,539	3.252	1,168,205,746	0.50
Garfield	89.3	118,056,701	355,528	3.372	105,426,048	0.04
Grant	88.9	2,216,807,928	6,675,922	3.388	1,970,496,107	0.84
Grays Harbor	89.2	2,246,026,239	6,763,913	3.378	2,002,406,163	0.85
Island	96.2	3,839,383,302	11,562,311	3.130	3,693,908,746	1.57
Jefferson	85.4	1,514,412,568	4,560,657	3.527	1,292,994,933	0.55
King	84.3	123,067,193,443	370,617,126	3.574	103,703,836,266	43.95
Kitsap	89.3	9,285,531,500	27,963,399	3.374	8,287,356,474	3.51
Kittitas	84.4	1,100,348,690	3,313,703	3.568	928,717,896	0.39
Klickitat	92.4	688,107,220	2,072,236	3.259	635,932,997	0.27
Lewis	87.0	2,374,861,471	7,151,901	3.460	2,067,294,872	0.88
Lincoln	90.8	556,479,286	1,675,839	3.315	505,510,597	0.21
Mason	77.0	2,119,328,858	6,382,364	3.910	1,632,127,122	0.69
Okanogan	83.8	1,148,542,802	3,458,839	3.592	962,962,575	0.41
Pacific	82.2	761,791,975	2,294,138	3.663	626,257,072	0.27
Pend Oreille	86.1	692,488,591	2,085,431	3.499	596,074,481	0.25
Pierce	87.9	24,305,828,035	73,197,055	3.426	21,363,986,943	9.05
San Juan	76.3	2,160,026,725	6,504,925	3.948	1,647,633,102	0.70
Skagit	91.7	4,545,936,188	13,690,097	3.284	4,168,968,719	1.77
Skamania	93.2	355,476,317	1,070,518	3.230	331,414,191	0.14
Snohomish	83.2	28,431,194,019	85,620,604	3.618	23,665,049,358	10.03
Spokane	83.5	12,583,799,668	37,896,141	3.609	10,501,744,701	4.45
Stevens	88.2	1,155,728,699	3,480,480	3.416	1,018,794,371	0.43
Thurston	91.3	7,011,701,810	21,115,756	3.298	6,402,595,780	2.71
Wahkiakum	86.2	111,864,346	336,880	3.494	96,405,443	0.04
Walla Walla	88.4	1,736,416,509	5,229,222	3.405	1,535,829,166	0.65
Whatcom	63.5	8,943,203,188	26,932,476	4.742	5,679,652,357	2.41
Whitman	83.4	1,241,176,214	3,737,805	3.609	1,035,714,553	0.44
Yakima	83.2	5,589,454,648	16,832,655	3.622	4,647,731,572	1.97
State Total	85.1	$277,364,549,791	$835,283,960	$3.540	$235,937,050,438	100.00

1 The total actual value of taxable property is multiplied by the statewide levy rate of $3.011502218 per $1,000 of actual value.

2 Approximate actual state levy rate (dollars per $1,000 assessed value) based on local assessment level.

Section IV
STATE-ASSESSED UTILITY VALUATIONS

Table 34 - Summary of Public Service Company Values, 1990 and 1991 Values by Type of Utility

1991 Actual and Equalized Assessed Values of Utilities:

Table 35 - Air Transportation Companies

Table 36 - Electric Light and Power Companies

Table 37 - Gas Companies

Table 38 - Pipeline Companies

Table 39 - Private Car Companies

Table 40 - Railroad Companies

Table 41 - Telegraph Companies

Table 42 - Telephone Companies

Table 43 - Water Transportation Companies

Table 44 - Recapitulation of Public Utility Companies by County

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TABLE 34

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

1990 and 1991 Values by Type of Utility ($000)

Category	1990 Values Firms	1990 Values Actual	1990 Values Equalized	1991 Values Firms	1991 Values Actual	1991 Values Equalized
TRANSPORTATION						
Railroad	5	$ 576,752.5	$ 529,834.6	5	$ 468,406.8	$ 412,362.5
Private Car	196	140,755.8	131,016.5	178	136,835.6	125,740.4
Air	44	803,988.1	791,338.6	45	678,241.3	648,899.3
Water	9	73,720.0	67,930.6	11	75,321.3	69,202.7
Pipeline	6	326,146.0	309,349.1	6	283,374.6	264,016.2
Subtotal	260	1,921,362.4	1,829,469.3	245	1,642,179.6	1,520,221.1
COMMUNICATION						
Telephone	41	4,200,127.5	4,012,434.4	50	4,163,938.7	3,900,521.2
Telegraph	1	2,050.0	1,995.8	1	472.0	449.1
Subtotal	42	4,202,177.5	4,014,430.2	51	4,164,410.7	3,900,970.3
ENERGY						
Electric	15	2,571,780.7	2,436,305.9	15	2,634,108.8	2,469,603.6
Gas	4	672,300.0	642,547.9	4	694,100.0	654,719.3
Subtotal	19	3,244,080.7	3,078,853.8	19	3,328,208.8	3,124,322.9
TOTAL	321	$9,367,620.6	$8,922,753.4	315	$9,134,799.1	$8,545,514.3

TABLE 35

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	ABX AIR INC							
KING	83.2			97.0	900,000	873,000	900,000	873,000
	AERONAUTICAL SERVICES INC							
SAN JUAN	76.6			66.2	303,192	200,713	303,192	200,713
SKAGIT	90.6			100.0	299,808	299,808	299,808	299,808
TOTAL					603,000	500,521	603,000	500,521
	AIR B C LTD							
KING	83.2			97.0	293,000	284,210	293,000	284,210
	AIR CANADA							
KING	83.2			97.0	27,750	26,918	27,750	26,918
	ALASKA AIRLINES INC							
KING	83.2	53,536,654	44,542,496	97.0	121,578,055	117,930,713	175,114,709	162,473,209
SPOKANE	81.7			100.0	1,215,767	1,215,767	1,215,767	1,215,767
WHATCOM	60.9			94.5	369,524	349,200	369,524	349,200
TOTAL		53,536,654	44,542,496		123,163,346	119,495,680	176,700,000	164,038,176
	AMERICAN AIRLINES INC							
KING	83.2			97.0	36,800,000	35,696,000	36,800,000	35,696,000
	AMERICA WEST AIRLINES INC							
KING	83.2			97.0	7,150,000	6,935,500	7,150,000	6,935,500
	AMERIJET INTL INC							
KING	83.2			97.0	456,000	442,320	456,000	442,320
	UTA FRENCH AIRLINES							
KING	83.2			97.0	750,000	727,500	750,000	727,500
	BRITISH AIRWAYS - PLC							
KING	83.2			97.0	572,360	555,190	572,360	555,190
SNOHOMISH	82.1			98.9	5,540	5,479	5,540	5,479
TOTAL					577,900	560,669	577,900	560,669
	BURLINGTON AIR EXPRESS INC							
KING	83.2			97.0	858,134	832,390	858,134	832,390
SPOKANE	81.7			100.0	6,866	6,866	6,866	6,866
TOTAL					865,000	839,256	865,000	839,256
	AMERIFLIGHT INC							
CLALLAM	74.6			85.7	5,056	4,333	5,056	4,333
DOUGLAS	88.3			82.9	17,697	14,671	17,697	14,671
FRANKLIN	92.4			93.7	309,703	290,192	309,703	290,192
GRANT	88.2			94.0	20,225	19,011	20,225	19,011
KING	83.2			97.0	1,520,189	1,474,583	1,520,189	1,474,583
KITSAP	88.8			100.0	2,528	2,528	2,528	2,528
OKANOGAN	84.4			79.4	6,320	5,018	6,320	5,018
SKAGIT	90.6			100.0	3,792	3,792	3,792	3,792
SNOHOMISH	82.1			98.9	5,056	5,000	5,056	5,000
SPOKANE	81.7			100.0	471,508	471,508	471,508	471,508
THURSTON	91.4			90.3	1,264	1,141	1,264	1,141
WHATCOM	60.9			94.5	17,697	16,724	17,697	16,724
WHITMAN	81.7			90.9	2,528	2,298	2,528	2,298
YAKIMA	81.5			97.1	16,433	15,956	16,433	15,956
TOTAL					2,399,996	2,326,755	2,399,996	2,326,755
	AIR SAN JUAN/CHARTAIR INC							
KING	83.2			97.0	133,429	129,426	133,429	129,426
SAN JUAN	76.6			66.2	284,538	188,364	284,538	188,364
SKAGIT	90.6			100.0	19,342	19,342	19,342	19,342
WHATCOM	60.9			94.5	27,692	26,169	27,692	26,169
TOTAL					465,001	363,301	465,001	363,301

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	CONTINENTAL AIRLINES INC							
KING	83.2			97.0	22,390,886	21,719,159	22,390,886	21,719,159
SPOKANE	81.7			100.0	4,309,114	4,309,114	4,309,114	4,309,114
TOTAL					26,700,000	26,028,273	26,700,000	26,028,273
	DELTA AIR LINES INC							
FRANKLIN	92.4			93.7	4,339,503	4,066,114	4,339,503	4,066,114
KING	83.2			97.0	56,114,435	54,431,002	56,114,435	54,431,002
SPOKANE	81.7			100.0	4,946,062	4,946,062	4,946,062	4,946,062
TOTAL					65,400,000	63,443,178	65,400,000	63,443,178
	DHL AIRWAYS INC							
KING	83.2			97.0	2,993,403	2,903,601	2,993,403	2,903,601
SPOKANE	81.7			100.0	6,597	6,597	6,597	6,597
TOTAL					3,000,000	2,910,198	3,000,000	2,910,198
	EASTERN AIR LINES INC							
KING	83.2			97.0	1,300,000	1,261,000	1,300,000	1,261,000
	EMERY WORLDWIDE AIRLINES							
KING	83.2			97.0	2,900,000	2,813,000	2,900,000	2,813,000
	EMERY AIR FREIGHT CORP							
FRANKLIN	92.4			93.7	31,418	29,439	31,418	29,439
KING	83.2			97.0	5,337,556	5,177,429	5,337,556	5,177,429
SPOKANE	81.7			100.0	31,026	31,026	31,026	31,026
TOTAL					5,400,000	5,237,894	5,400,000	5,237,894
	EMPIRE AIRLINES							
CLALLAM	74.6			85.7	45,511	39,003	45,511	39,003
DOUGLAS	88.3			82.9	81,421	67,498	81,421	67,498
FRANKLIN	92.4			93.7	302,219	283,179	302,219	283,179
GRANT	88.2			94.0	124,443	116,976	124,443	116,976
KING	83.2			97.0	498,483	483,529	498,483	483,529
KITSAP	88.8			100.0	94,932	94,932	94,932	94,932
OKANOGAN	84.4			79.4	9,955	7,904	9,955	7,904
SAN JUAN	76.6			66.2	49,777	32,953	49,777	32,953
SPOKANE	81.7			100.0	765,438	765,438	765,438	765,438
WHATCOM	60.9			94.5	178,487	168,670	178,487	168,670
YAKIMA	81.5			97.1	149,332	145,001	149,332	145,001
TOTAL					2,299,998	2,205,083	2,299,998	2,205,083
	EVERGREEN INTERNATIONAL AIRLINES INC							
GRANT	88.2			94.0	964	906	964	906
KING	83.2			97.0	1,928	1,870	1,928	1,870
PIERCE	87.6			92.2	170,608	157,301	170,608	157,301
TOTAL					173,500	160,077	173,500	160,077
	FEDERAL EXPRESS CORP							
BENTON	86.9			99.1	229,440	227,375	229,440	227,375
CLALLAM	74.6			85.7	72,844	62,427	72,844	62,427
FRANKLIN	92.4			93.7	164,817	154,434	164,817	154,434
GRANT	88.2			94.0	40,207	37,795	40,207	37,795
KING	83.2			97.0	16,884,633	16,378,094	16,884,633	16,378,094
KITSAP	88.8			100.0	56,166	56,166	56,166	56,166
PIERCE	87.6			92.2	56,166	51,785	56,166	51,785
SNOHOMISH	82.1			98.9	37,374	36,963	37,374	36,963
SPOKANE	81.7			100.0	9,717,412	9,717,412	9,717,412	9,717,412
THURSTON	91.4			90.3	3,093	2,793	3,093	2,793
YAKIMA	81.5			97.1	37,848	36,750	37,848	36,750
TOTAL					27,300,000	26,761,994	27,300,000	26,761,994
	GREAT AMERICAN AIRWAYS INC							
FRANKLIN	92.4			93.7	31,810	29,806	31,810	29,806
GRANT	88.2			94.0	243	228	243	228
KING	83.2			97.0	89,899	87,202	89,899	87,202
SNOHOMISH	82.1			98.9	1,135	1,123	1,135	1,123
SPOKANE	81.7			100.0	99,530	99,530	99,530	99,530

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GREAT AMERICAN AIRWAYS INC								
YAKIMA	81.5			97.1	22,382	21,733	22,382	21,733
TOTAL					244,999	239,622	244,999	239,622
HARBOR AIRLINES INC								
ISLAND	96.8	227,177	219,907	77.3	454,062	350,990	681,239	570,897
KING	83.2			97.0	176,067	170,785	176,067	170,785
SAN JUAN	76.6			66.2	12,450	8,242	12,450	8,242
SNOHOMISH	82.1			98.9	244	241	244	241
TOTAL		227,177	219,907		642,823	530,258	870,000	750,165
HAWAIIAN AIRLINES INC								
KING	83.2			97.0	2,371,600	2,300,452	2,371,600	2,300,452
HORIZON AIR INDUSTRIES INC								
CLALLAM	74.6			85.7	1,839,189	1,576,185	1,839,189	1,576,185
DOUGLAS	88.3			82.9	1,126,945	934,237	1,126,945	934,237
FRANKLIN	92.4			93.7	3,863,469	3,620,070	3,863,469	3,620,070
GRANT	88.2			94.0	146,504	137,714	146,504	137,714
KING	83.2	6,580,494	5,474,971	97.0	29,261,916	28,384,058	35,842,410	33,859,029
SPOKANE	81.7			100.0	8,893,790	8,893,790	8,893,790	8,893,790
WALLA WALLA	89.1			83.8	687,798	576,375	687,798	576,375
WHATCOM	60.9			94.5	1,348,015	1,273,874	1,348,015	1,273,874
WHITMAN	81.7			90.9	1,725,689	1,568,651	1,725,689	1,568,651
YAKIMA	81.5			97.1	2,326,192	2,258,732	2,326,192	2,258,732
TOTAL		6,580,494	5,474,971		51,219,507	49,223,686	57,800,001	54,698,657
KENMORE AIR HARBOR INC								
KING	83.2			97.0	721,691	700,040	721,691	700,040
SAN JUAN	76.6			66.2	78,309	51,841	78,309	51,841
TOTAL					800,000	751,881	800,000	751,881
LAKE UNION AIR SERVICE INC								
KING	83.2	2,589,900	2,154,797	97.0	587,472	569,848	3,177,372	2,724,645
SAN JUAN	76.6			66.2	322,628	213,580	322,628	213,580
TOTAL		2,589,900	2,154,797		910,100	783,428	3,500,000	2,938,225
MARTINAIR LTD								
KING	83.2			97.0	461,000	447,170	461,000	447,170
METHOW AVIATION INC								
KING	83.2			97.0	236,511	229,415	236,511	229,415
SAN JUAN	76.6			66.2	56,994	37,730	56,994	37,730
SNOHOMISH	82.1			98.9	70,701	69,923	70,701	69,923
WHATCOM	60.9			94.5	35,793	33,824	35,793	33,824
TOTAL					399,999	370,892	399,999	370,892
JAPAN AIR LINES CO LTD								
KING	83.2			97.0	539,100	522,927	539,100	522,927
N P A INC								
DOUGLAS	88.3			82.9	1,017,604	843,594	1,017,604	843,594
FRANKLIN	92.4			93.7	2,452,607	2,298,093	2,452,607	2,298,093
KING	83.2			97.0	13,768,691	13,355,630	13,768,691	13,355,630
SPOKANE	81.7			100.0	2,420,699	2,420,699	2,420,699	2,420,699
WHATCOM	60.9			94.5	1,380,097	1,304,192	1,380,097	1,304,192
WHITMAN	81.7			90.9	691,605	628,669	691,605	628,669
YAKIMA	81.5			97.1	1,868,698	1,814,506	1,868,698	1,814,506
TOTAL					23,600,001	22,665,383	23,600,001	22,665,383
NORTHWEST AIRLINES INC								
KING	83.2			97.0	62,426,970	60,554,161	62,426,970	60,554,161
SPOKANE	81.7			100.0	5,173,030	5,173,030	5,173,030	5,173,030
TOTAL					67,600,000	65,727,191	67,600,000	65,727,191

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	REGIONAL EXPRESS CO							
FRANKLIN	92.4			93.7	1,232	1,154	1,232	1,154
KING	83.2			97.0	12,220	11,853	12,220	11,853
SPOKANE	81.7			100.0	26,083	26,083	26,083	26,083
WALLA WALLA	89.1			83.8	1,232	1,032	1,232	1,032
YAKIMA	81.5			97.1	1,232	1,196	1,232	1,196
TOTAL					41,999	41,318	41,999	41,318
	PAN AMERICAN WORLD AIRWAYS INC							
KING	83.2			97.0	2,700,000	2,619,000	2,700,000	2,619,000
	RICHARDSON AVIATION							
CLALLAM	74.6			85.7	25,209	21,604	25,209	21,604
DOUGLAS	88.3			82.9	87,086	72,194	87,086	72,194
FRANKLIN	92.4			93.7	3,093	2,898	3,093	2,898
GRANT	88.2			94.0	54,244	50,989	54,244	50,989
KING	83.2			97.0	446,081	432,699	446,081	432,699
SPOKANE	81.7			100.0	3,807	3,807	3,807	3,807
WALLA WALLA	89.1			83.8	14,037	11,763	14,037	11,763
YAKIMA	81.5			97.1	96,443	93,646	96,443	93,646
TOTAL					730,000	689,600	730,000	689,600
	SALAIR INC							
FRANKLIN	92.4			93.7	85,384	80,005	85,384	80,005
KING	83.2			97.0	150,474	145,960	150,474	145,960
SNOHOMISH	82.1			98.9	363	359	363	359
SPOKANE	81.7			100.0	1,033,198	1,033,198	1,033,198	1,033,198
YAKIMA	81.5			97.1	581	564	581	564
TOTAL					1,270,000	1,260,086	1,270,000	1,260,086
	SCANDINAVIAN AIRLINES OF N AMER INC							
KING	83.2			97.0	856,000	830,320	856,000	830,320
	TIME AIR INC							
KING	83.2			97.0	684,000	663,480	684,000	663,480
	TRANS WORLD AIRLINES INC							
KING	83.2			97.0	5,700,000	5,529,001	5,700,000	5,529,001
	THAI AIRWAYS INTERNATIONAL LTD							
KING	83.2			97.0	1,300,000	1,261,000	1,300,000	1,261,000
	U S AIR INC							
KING	83.2			97.0	28,387,488	27,535,863	28,387,488	27,535,863
WHATCOM	60.9			94.5	3,112,512	2,941,324	3,112,512	2,941,324
TOTAL					31,500,000	30,477,187	31,500,000	30,477,187
	UNITED AIR LINES INC							
KING	83.2			97.0	91,473,977	88,729,757	91,473,977	88,729,757
SPOKANE	81.7			100.0	9,026,023	9,026,023	9,026,023	9,026,023
TOTAL					100,500,000	97,755,780	100,500,000	97,755,780
	UNITED PARCEL SERVICE CO							
KING	83.2			97.0	11,950,393	11,591,881	11,950,393	11,591,881
SNOHOMISH	82.1			98.9	149,607	147,961	149,607	147,961
TOTAL					12,100,000	11,739,842	12,100,000	11,739,842
	WEST ISLE AIR INC							
SAN JUAN	76.6			66.2	77,002	50,975	77,002	50,975
SKAGIT	90.6			100.0	130,784	130,784	130,784	130,784
WHATCOM	60.9			94.5	3,714	3,510	3,714	3,510
TOTAL					211,500	185,269	211,500	185,269
GRAND TOTAL		62,934,225	52,392,171		615,307,119	596,507,100	678,241,344	648,899,271

TABLE 36

ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BENTON RURAL ELECTRIC ASSOC INC								
BENTON	86.9	551,523	479,274	99.1	9,895,677	9,806,617	10,447,200	10,285,891
LEWIS	85.0			94.9	43,727	41,497	43,727	41,497
YAKIMA	81.5	128,532	104,754	97.1	6,480,546	6,292,610	6,609,078	6,397,364
TOTAL		680,055	584,028		16,419,950	16,140,724	17,100,005	16,724,752
BIG BEND ELECTRIC COOP INC								
ADAMS	93.5	1,019,803	953,516	86.6	5,974,253	5,173,705	6,994,056	6,127,221
FRANKLIN	92.4	556,387	514,102	93.7	6,098,929	5,714,696	6,655,316	6,228,798
GRANT	88.2			94.0	11,265	10,589	11,265	10,589
LINCOLN	91.3			89.1	26,486	23,599	26,486	23,599
WHITMAN	81.7			90.9	12,877	11,705	12,877	11,705
TOTAL		1,576,190	1,467,618		12,123,810	10,934,294	13,700,000	12,401,912
CLEARWATER POWER CO								
ASOTIN	86.0			70.8	795,154	562,969	795,154	562,969
GARFIELD	88.3			93.6	7,744	7,248	7,744	7,248
WHITMAN	81.7			90.9	197,102	179,166	197,102	179,166
TOTAL					1,000,000	749,383	1,000,000	749,383
COLUMBIA RURAL ELECTRIC ASSOC INC								
COLUMBIA	97.5	550,301	536,543	94.6	2,629,572	2,487,575	3,179,873	3,024,118
WALLA WALLA	89.1	4,300	3,831	83.8	4,915,824	4,119,459	4,920,124	4,123,290
TOTAL		554,601	540,374		7,545,396	6,607,034	8,099,997	7,147,408
CITY OF EUGENE WATER & ELECTRIC BOARD								
COWLITZ	89.4			97.6	325,469	317,656	325,469	317,656
THURSTON	91.4			90.3	3,288	2,969	3,288	2,969
TOTAL					328,757	320,625	328,757	320,625
INLAND POWER & LIGHT CO								
ADAMS	93.5			86.6	57,184	49,521	57,184	49,521
ASOTIN	86.0			70.8	7,121	5,042	7,121	5,042
COLUMBIA	97.5			94.6	31,343	29,650	31,343	29,650
FRANKLIN	92.4			93.7	74,881	70,164	74,881	70,164
GARFIELD	88.3	38,854	34,308	93.6	1,661,503	1,555,167	1,700,357	1,589,475
LINCOLN	91.3			89.1	23,390	20,840	23,390	20,840
PEND OREILLE	85.8	213,733	183,383	95.5	3,580,939	3,419,797	3,794,672	3,603,180
SPOKANE	81.7	2,024,252	1,653,813	100.0	22,135,574	22,135,574	24,159,826	23,789,387
STEVENS	86.9	128,013	111,243	92.7	3,096,668	2,870,612	3,224,681	2,981,855
WALLA WALLA	89.1			83.8	85,751	71,859	85,751	71,859
WHITMAN	81.7	156,937	128,218	90.9	4,683,853	4,257,620	4,840,790	4,385,838
TOTAL		2,561,789	2,110,965		35,438,207	34,485,846	37,999,996	36,596,811
KOOTENAI ELECTRIC COOP INC								
SPOKANE	81.7			100.0	179,999	179,999	179,999	179,999
LINCOLN ELECTRIC COOP INC								
ADAMS	93.5			86.6	123,838	107,243	123,838	107,243
LINCOLN	91.3	1,703,999	1,555,752	89.1	3,472,164	3,093,698	5,176,163	4,649,450
TOTAL		1,703,999	1,555,752		3,596,002	3,200,941	5,300,001	4,756,693
NESPELEM VALLEY ELECTRIC COOP INC								
DOUGLAS	88.3			82.9	27,988	23,202	27,988	23,202
OKANOGAN	84.4	88,366	74,581	79.4	1,483,648	1,178,016	1,572,014	1,252,597
TOTAL		88,366	74,581		1,511,636	1,201,218	1,600,002	1,275,799
PACIFICORP								
ASOTIN	86.0			70.8	179,514	127,096	179,514	127,096
BENTON	86.9	62,300	54,139	99.1	786,766	779,685	849,066	833,824
CLARK	97.3	5,102,392	4,964,627	91.8	19,783,726	18,161,461	24,886,118	23,126,088
COLUMBIA	97.5	89,856	87,610	94.6	2,778,451	2,628,415	2,868,307	2,716,025
COWLITZ	89.4	7,839,060	7,008,119	97.6	16,921,005	16,514,901	24,760,065	23,523,020
FRANKLIN	92.4	299,786	277,002	93.7	609,382	570,991	909,168	847,993
GARFIELD	88.3	20,823	18,387	93.6	1,458,010	1,364,698	1,478,833	1,383,085
GRANT	88.2			94.0	266,747	250,742	266,747	250,742
KITTITAS	82.8			96.8	1,098,868	1,063,704	1,098,868	1,063,704

TABLE 36, Cont.

ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFICORP								
KLICKITAT	92.7	878,582	814,446	90.7	2,401,145	2,177,838	3,279,727	2,992,284
LEWIS	85.0	66,441,700	56,475,445	94.9	130,990,720	124,310,193	197,432,420	180,785,638
SKAMANIA	93.5	3,844,713	3,594,806	92.2	31,975,656	29,481,556	35,820,369	33,076,362
THURSTON	91.4	11,102,207	10,147,416	90.3	30,174,033	27,247,152	41,276,240	37,394,568
WALLA WALLA	89.1	854,452	761,318	83.8	29,553,981	24,766,234	30,408,433	25,527,552
YAKIMA	81.5	4,085,146	3,329,395	97.1	92,700,975	90,012,649	96,786,121	93,342,044
TOTAL		100,621,017	87,532,710		361,678,979	339,457,315	462,299,996	426,990,025
PENINSULA LIGET CO								
KITSAP	88.8			100.0	50,479	50,479	50,479	50,479
PIERCE	87.6	3,908,762	3,424,076	92.2	16,640,759	15,342,780	20,549,521	18,766,856
TOTAL		3,908,762	3,424,076		16,691,238	15,393,259	20,600,000	18,817,335
PORTLAND GENERAL ELECTRIC CO								
CLARK	97.3			91.8	12,921	11,861	12,921	11,861
COWLITZ	89.4			97.6	1,256,477	1,226,323	1,256,477	1,226,323
KLICKITAT	92.7			90.7	4,028	3,653	4,028	3,653
LEWIS	85.0	910,801	774,181	94.9	6,803,132	6,456,172	7,713,933	7,230,353
THURSTON	91.4	96,395	88,105	90.3	316,249	285,573	412,644	373,678
TOTAL		1,007,196	862,286		8,392,807	7,983,582	9,400,003	8,845,868
PUGET SOUND POWER & LIGHT CO								
ADAMS	93.5			86.6	135,508	117,350	135,508	117,350
CHELAN	89.7			57.9	448,304	259,567	448,304	259,567
DOUGLAS	88.3			82.9	530,610	439,875	530,610	439,875
GRANT	88.2			94.0	348,403	327,499	348,403	327,499
ISLAND	96.8	1,733,062	1,677,604	77.3	34,722,027	26,840,127	36,455,089	28,517,731
JEFFERSON	84.7	1,483,067	1,256,159	93.8	18,363,469	17,224,933	19,846,536	18,481,092
KING	83.2	102,549,234	85,320,957	97.0	599,134,541	581,160,505	701,683,775	666,481,462
KITSAP	88.8	10,502,951	9,326,622	100.0	106,194,333	106,194,333	116,697,284	115,520,955
KITTITAS	82.8	1,875,842	1,553,197	96.8	25,505,266	24,689,099	27,381,108	26,242,296
LEWIS	85.0	2,994,092	2,544,978	94.9	23,435,838	22,240,610	26,429,930	24,785,588
PIERCE	87.6	27,146,359	23,780,212	92.2	174,061,902	160,485,074	201,208,261	184,265,286
SKAGIT	90.6	11,990,980	10,863,827	100.0	117,000,959	117,000,959	128,991,939	127,864,786
SNOHOMISH	82.1	805,200	661,068	98.9	5,035,466	4,980,076	5,840,666	5,641,144
THURSTON	91.4	7,814,637	7,142,578	90.3	108,701,065	98,157,063	116,515,702	105,299,641
WHATCOM	60.9	10,540,400	6,419,104	94.5	146,946,489	138,864,439	157,486,889	145,283,543
TOTAL		179,435,824	150,546,306		1,360,564,180	1,298,981,509	1,540,000,004	1,449,527,815
TANNER ELECTRIC COOP								
KING	83.2	78,879	65,627	97.0	2,353,419	2,282,819	2,432,298	2,348,446
PIERCE	87.6	14,163	12,407	92.2	421,171	388,320	435,334	400,727
THURSTON	91.4			90.3	132,370	119,530	132,370	119,530
TOTAL		93,042	78,034		2,906,960	2,790,669	3,000,002	2,868,703
WASHINGTON WATER POWER CO ELECTRIC								
ADAMS	93.5	473,098	442,346	86.6	17,462,441	15,122,477	17,935,539	15,564,823
ASOTIN	86.0	1,418,414	1,219,836	70.8	8,752,971	6,197,105	10,171,385	7,416,941
BENTON	86.9			99.1	79,642	78,925	79,642	78,925
DOUGLAS	88.3	19,380	17,112	82.9	1,079,065	894,546	1,098,445	911,658
FERRY	88.2			100.0	8,750,421	8,750,421	8,750,421	8,750,421
FRANKLIN	92.4	800	739	93.7	2,828,492	2,650,295	2,829,292	2,651,034
GARFIELD	88.3			93.6	672,008	628,999	672,008	628,999
GRANT	88.2	120,475	106,258	94.0	4,368,835	4,106,704	4,489,310	4,212,962
LEWIS	85.0	5,732,721	4,872,813	94.9	41,656,066	39,531,607	47,388,787	44,404,420
LINCOLN	91.3	1,010,008	922,137	89.1	29,983,620	26,715,404	30,993,628	27,637,541
PEND OREILLE	85.8			95.5	315,443	301,248	315,443	301,248
SPOKANE	81.7	18,028,129	14,728,985	100.0	172,442,216	172,442,216	190,470,345	187,171,201
STEVENS	86.9	1,444,376	1,255,164	92.7	152,625,759	141,484,079	154,070,135	142,739,243
THURSTON	91.4	578,370	528,631	90.3	1,576,608	1,423,677	2,154,978	1,952,308
WHITMAN	81.7	2,962,221	2,420,135	90.9	39,118,427	35,558,651	42,080,648	37,978,786
TOTAL		31,787,992	26,514,156		481,712,014	455,886,354	513,500,006	482,400,510
GRAND TOTAL		324,018,833	275,290,886		2,310,089,935	2,194,312,752	2,634,108,768	2,469,603,638

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GAS COMPANIES

U80CP — ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CASCADE NATURAL GAS CORP								
ADAMS	93.5	79,894	74,701	86.6	1,431,566	1,239,736	1,511,460	1,314,437
BENTON	86.9	1,723,641	1,497,845	99.1	6,452,337	6,394,265	8,175,978	7,892,110
CHELAN	89.7	959,854	860,990	57.9	2,747,733	1,590,937	3,707,587	2,451,927
COWLITZ	89.4	279,338	249,729	97.6	5,622,565	5,487,625	5,901,903	5,737,354
DOUGLAS	88.3	200	177	82.9	1,018,591	844,412	1,018,791	844,589
FRANKLIN	92.4	3,300	3,049	93.7	3,008,116	2,818,605	3,011,416	2,821,654
GRANT	88.2	189,848	167,446	94.0	3,049,351	2,866,390	3,239,199	3,033,836
GRAYS HARBOR	89.0	257,004	228,734	90.4	5,191,535	4,693,147	5,448,539	4,921,881
ISLAND	96.8	13,700	13,262	77.3	2,275,333	1,758,833	2,289,033	1,772,095
KING	83.2	6,028,780	5,015,945	97.0	6,380,377	6,188,966	12,409,157	11,204,911
KITSAP	88.8	1,334,569	1,185,097	100.0	10,814,865	10,814,865	12,149,434	11,999,962
MASON	76.6	77,450	59,328	83.5	3,069,481	2,563,019	3,146,931	2,622,347
SKAGIT	90.6	802,955	727,477	100.0	12,161,851	12,161,851	12,964,806	12,889,328
SNOHOMISH	82.1	5,100	4,187	98.9	1,209,709	1,196,402	1,214,809	1,200,589
WALLA WALLA	89.1	1,029,722	917,482	83.8	5,392,461	4,518,882	6,422,183	5,436,364
WHATCOM	60.9	1,004,412	611,688	94.5	20,410,878	19,288,282	21,415,290	19,899,970
YAKIMA	81.5	1,482,026	1,207,851	97.1	17,491,463	16,984,211	18,973,489	18,192,062
TOTAL		15,271,793	12,824,988		107,728,212	101,410,428	123,000,005	114,235,416
NORTHWEST NATURAL GAS CO								
CLARK	97.3	39,144	38,087	91.8	27,552,890	25,293,555	27,592,034	25,331,642
KLICKITAT	92.7	2,410	2,234	90.7	2,153,639	1,953,351	2,156,049	1,955,585
SKAMANIA	93.5	2,729	2,552	92.2	549,187	506,351	551,916	508,903
TOTAL		44,283	42,873		30,255,716	27,753,257	30,299,999	27,796,130
WASHINGTON NATURAL GAS CO								
CHELAN	89.7			57.9	3,253	1,883	3,253	1,883
KING	83.2	39,789,643	33,104,983	97.0	267,622,523	259,593,853	307,412,166	292,698,836
LEWIS	85.0	904,270	768,630	94.9	18,258,663	17,327,471	19,162,933	18,096,101
PIERCE	87.6	8,494,272	7,440,983	92.2	79,805,713	73,580,868	88,299,985	81,021,851
SNOHOMISH	82.1	1,472,611	1,209,012	98.9	44,175,670	43,689,741	45,648,281	44,898,753
THURSTON	91.4	566,907	518,153	90.3	20,706,478	18,697,950	21,273,385	19,216,103
TOTAL		51,227,703	43,041,761		430,572,300	412,891,766	481,800,003	455,933,527
WASHINGTON WATER POWER CO - GAS								
ADAMS	93.5	11,611	10,856	86.6	587,280	508,585	598,891	519,441
ASOTIN	86.0	3,549	3,052	70.8	1,660,990	1,175,981	1,664,539	1,179,033
FRANKLIN	92.4			93.7	152,626	143,011	152,626	143,011
GRANT	88.2			94.0	332,309	312,370	332,309	312,370
KLICKITAT	92.7	400	371	90.7	428,755	388,880	429,155	389,251
LEWIS	85.0	535,733	455,373	94.9	10,131,572	9,614,862	10,667,305	10,070,235
LINCOLN	91.3	8,553	7,809	89.1	2,956,283	2,634,047	2,964,836	2,641,856
SKAMANIA	93.5	5,568	5,206	92.2	126,141	116,302	131,709	121,508
SPOKANE	81.7	76,126	62,195	100.0	33,579,729	33,579,729	33,655,855	33,641,924
STEVENS	86.9	3,210	2,790	92.7	5,516,220	5,113,537	5,519,430	5,116,327
WHITMAN	81.7	18,682	15,263	90.9	2,864,649	2,603,967	2,883,331	2,619,230
TOTAL		663,432	562,915		58,336,554	56,191,271	58,999,986	56,754,186
GRAND TOTAL		67,207,211	56,472,537		626,892,782	598,246,722	694,099,993	654,719,259

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PIPELINE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CHEVRON USA INC								
ADAMS	93.5	4,000	3,740	86.6	574,766	497,748	578,766	501,488
FRANKLIN	92.4	44,018	40,673	93.7	3,473,578	3,254,744	3,517,596	3,295,417
LINCOLN	91.3			89.1	282,958	252,115	282,958	252,115
SPOKANE	81.7	42,876	35,030	100.0	328,578	328,578	371,454	363,608
WALLA WALLA	89.1	7,314	6,517	83.8	341,913	286,523	349,227	293,040
TOTAL		98,208	85,960		5,001,793	4,619,708	5,100,001	4,705,668
NORTHWEST PIPELINE CORP								
ADAMS	93.5	4,977	4,654	86.6	2,022,276	1,751,291	2,027,253	1,755,945
BENTON	86.9	6,430,161	5,587,810	99.1	25,070,666	24,845,029	31,500,827	30,432,839
CHELAN	89.7	33,486	30,037	57.9	176,095	101,959	209,581	131,996
CLARK	97.3	1,712,620	1,666,380	91.8	5,267,657	4,835,709	6,980,277	6,502,089
COWLITZ	89.4	188,042	168,110	97.6	3,287,019	3,208,130	3,475,061	3,376,240
FRANKLIN	92.4	125,941	116,369	93.7	1,440,957	1,350,177	1,566,898	1,466,546
GRANT	88.2	1,100	970	94.0	220,742	207,498	221,842	208,468
GRAYS HARBOR	89.0	10,819	9,629	90.4	41,647	37,649	52,466	47,278
KING	83.2	506,862	421,701	97.0	5,977,249	5,797,931	6,484,101	6,219,632
KITTITAS	82.8	18,650	15,442	96.8	489,756	474,084	508,406	489,526
KLICKITAT	92.7	231,811	214,888	90.7	4,922,826	4,465,003	5,154,637	4,679,891
LEWIS	85.0	1,677,098	1,425,534	94.9	10,057,771	9,544,824	11,734,869	10,970,358
LINCOLN	91.3	700	639	89.1	596,834	531,779	597,534	532,418
MASON	76.6	36,563	28,007	83.5	99,970	83,474	136,533	111,481
PIERCE	87.6	868,136	760,487	92.2	3,971,571	3,661,789	4,839,707	4,422,276
SKAGIT	90.6	797,851	722,853	100.0	4,675,698	4,675,698	5,473,549	5,398,551
SKAMANIA	93.5	17,726	16,574	92.2	1,611,795	1,486,076	1,629,521	1,502,650
SNOHOMISH	82.1	1,605,323	1,317,969	98.9	6,619,249	6,546,435	8,224,572	7,864,404
SPOKANE	81.7	474,287	387,493	100.0	1,914,751	1,914,751	2,389,038	2,302,244
THURSTON	91.4	23,975	21,913	90.3	1,395,951	1,260,544	1,419,926	1,282,457
WALLA WALLA	89.1	23,589	21,018	83.8	26,574	22,269	50,163	43,287
WHATCOM	60.9	1,735,567	1,056,962	94.5	8,526,031	8,057,098	10,261,598	9,114,060
WHITMAN	81.7	18,949	15,482	90.9	1,289,388	1,172,055	1,308,337	1,187,537
YAKIMA	81.5	126,424	103,035	97.1	1,226,882	1,191,305	1,353,306	1,294,340
TOTAL		16,670,647	14,113,956		90,929,355	87,222,557	107,600,002	101,336,513
OLYMPIC PIPELINE								
CLARK	97.3	444,333	432,336	91.8	2,867,847	2,632,684	3,312,180	3,065,020
COWLITZ	89.4	935,272	836,133	97.6	6,023,265	5,878,706	6,958,537	6,714,839
KING	83.2	6,522,074	5,426,366	97.0	16,141,428	15,657,187	22,663,502	21,083,553
LEWIS	85.0	4,900	4,165	94.9	4,275,232	4,057,193	4,280,132	4,061,358
PIERCE	87.6	386,922	338,944	92.2	4,530,103	4,176,756	4,917,025	4,515,700
SKAGIT	90.6	2,713,832	2,458,732	100.0	8,872,525	8,872,525	11,586,357	11,331,257
SNOHOMISH	82.1	258,674	212,372	98.9	15,749,536	15,576,290	16,008,210	15,788,662
THURSTON	91.4	527,690	482,309	90.3	3,734,360	3,372,129	4,262,050	3,854,438
WHATCOM	60.9	1,282,946	781,314	94.5	5,212,070	4,925,406	6,495,016	5,706,720
TOTAL		13,076,643	10,972,671		67,406,366	65,148,876	80,483,009	76,121,547
PACIFIC GAS TRANSMISSION CO								
BENTON	86.9	16,339	14,199	99.1	52,730	52,255	69,069	66,454
COLUMBIA	97.5	92,676	90,359	94.6	1,757,759	1,662,840	1,850,435	1,753,199
SPOKANE	81.7	4,105,650	3,354,315	100.0	22,693,305	22,693,305	26,798,955	26,047,620
WALLA WALLA	89.1	2,203,724	1,963,518	83.8	21,650,918	18,143,469	23,854,642	20,106,987
WHITMAN	81.7	39,123	31,964	90.9	27,287,903	24,804,704	27,327,026	24,836,668
TOTAL		6,457,512	5,454,355		73,442,615	67,356,573	79,900,127	72,810,928
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	90.6	748,748	678,365	100.0	585,889	585,889	1,334,637	1,264,254
WHATCOM	60.9	2,019,679	1,229,984	94.5	1,145,688	1,082,679	3,165,367	2,312,663
TOTAL		2,768,427	1,908,349		1,731,577	1,668,568	4,500,004	3,576,917
YELLOWSTONE PIPELINE CO								
ADAMS	93.5			86.6	54,300	47,024	54,300	47,024
GRANT	88.2	212,059	187,036	94.0	1,041,236	978,762	1,253,295	1,165,798
LINCOLN	91.3			89.1	1,295,353	1,154,160	1,295,353	1,154,160
SPOKANE	81.7	496,874	405,946	100.0	2,691,678	2,691,678	3,188,552	3,097,624
TOTAL		708,933	592,982		5,082,567	4,871,624	5,791,500	5,464,606
GRAND TOTAL		39,780,370	33,128,273		243,594,273	230,887,906	283,374,643	264,016,179

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PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES - STATE OF WASHINGTON, YEAR 1991

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADM TRANSPORTATION CO (ADMX)			4,586,000	4,209,405	4,586,000	4,209,405
AGRI FINANCIAL SERVICES INC			67,300	58,704	67,300	58,704
AIRCO INDUSTRIAL GAS			32,200	27,343	32,200	27,343
AIR PRODUCTS & CHEMICALS INC			113,300	105,443	113,300	105,443
ALLIED CHEMICAL CORP			135,400	92,450	135,400	92,450
AMERICAN CHROME & CHEMICALS INC			5,000	4,590	5,000	4,590
AMERICAN PRESIDENT INTERMODAL CO			270,299	255,489	270,299	255,489
RAILBOX CO			3,223,003	2,958,332	3,223,003	2,958,332
AMOCO CHEMICAL CO			58,800	51,709	58,800	51,709
AMOCO OIL CO			367,601	357,579	367,601	357,579
ARISTECH CHEMICAL			31,700	30,078	31,700	30,078
ANDREWS PETROLEUM INC			21,700	20,741	21,700	20,741
ASARCO INCORPORATED			414,400	391,886	414,400	391,886
ARCO PRODUCTS CO			5,119,303	4,699,034	5,119,303	4,699,034
ARKANSAS CHEMICALS INC			5,000	5,000	5,000	5,000
ASSOCIATED RAILCAR INC			5,500	5,500	5,500	5,500
B A S F CORP			8,500	7,676	8,500	7,676
RONALD L BOOTHMAN REMAINDER TRUST			5,000	4,850	5,000	4,850
BAROID CORP			5,000	4,700	5,000	4,700
BENNETT LUMBER PRODUCTS INC			5,000	4,420	5,000	4,420
BOEING CO THE			196,400	187,635	196,400	187,635
BIG THREE LINCOLN ALASKA INC			9,400	9,118	9,400	9,118
BORDEN PKG & IND'L PRODUCTS			1,082,800	990,148	1,082,800	990,148
F D J LEASING INC			5,000	4,145	5,000	4,145
CALIFORNIA RAILCAR CORP			5,000	4,838	5,000	4,838
CALRAIL CO			8,500	8,067	8,500	8,067
C G T X INC			1,716,103	1,575,178	1,716,103	1,575,178
CANAT LIMITED			29,000	27,711	29,000	27,711
CANADIAN ENTERPRISE GAS PRODUCTS LTD			521,701	499,973	521,701	499,973
CANADIAN WHEAT BOARD (CNWX)			68,300	68,300	68,300	68,300
CANADIAN NATIONAL RAILWAYS			5,500	5,500	5,500	5,500
HUSKY OIL OPERATIONS LTD			7,400	6,135	7,400	6,135
CARGILL INC			1,576,402	1,446,952	1,576,402	1,446,952
CANADIAN WHEAT BOARD (CPWX)			13,200	13,200	13,200	13,200
CELTRAN INC			578,300	551,092	578,300	551,092
CALDWELL - BAKER CO			74,400	65,323	74,400	65,323
CRYO-TRANS CO			440,400	411,684	440,400	411,684
CITICORP RAILMARK INC			431,800	400,532	431,800	400,532
CHARTRANDS TANK CAR SERVICE INC			5,000	4,610	5,000	4,610
CHEVRON USA INC (RAILCAR)			961,301	916,415	961,301	916,415
C C K X INC			5,900	5,599	5,900	5,599
CHICAGO FREIGHT CAR LEASING CO			691,102	599,837	691,102	599,837
CHRYSLER RAIL TRANSP CORP			4,516,402	4,145,524	4,516,402	4,145,524
COMMONWEALTH PLAN INC THE			6,300	5,002	6,300	5,002

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES – STATE OF WASHINGTON, YEAR 1991

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
CONOCO INC			498,000	475,723	498,000	475,723
CONTINENTAL TANK CAR CORP			5,000	4,685	5,000	4,685
CONTINENTAL GRAIN CO			440,999	411,562	440,999	411,562
CONTINENTAL - COF COMPANY			295,900	268,590	295,900	268,590
CRYSTAL CAR LINE INC			146,299	137,225	146,299	137,225
OCCIDENTAL CHEMICAL CORP			5,238,803	4,808,597	5,238,803	4,808,597
DOW CHEMICAL CO THE			377,701	364,008	377,701	364,008
DU PONT CANADA INC			15,700	14,938	15,700	14,938
E I DU PONT DE NEMOURS & CO			84,500	78,670	84,500	78,670
EMPIREGAS EQUIPMENT CORP			11,900	11,365	11,900	11,365
ETHYL PETROLEUM ADDITIVES INC			20,700	19,678	20,700	19,678
ETHYL CORP			59,900	55,527	59,900	55,527
EXXON CORP			611,299	585,839	611,299	585,839
FARMERS ELEVATOR CO BONDURANT			5,000	4,778	5,000	4,778
FMC CORP CHEMICAL PRODUCTS GROUP			16,700	16,700	16,700	16,700
FARMERS UNION CENTRAL EXCHANGE INC			5,300	5,141	5,300	5,141
FARMLAND INDUSTRIES INC			2,794,200	2,564,744	2,794,200	2,564,744
FRUIT GROWERS EXPRESS CO			1,009,600	878,093	1,009,600	878,093
GARVEY ELEVATORS INC			5,000	4,730	5,000	4,730
GARVEY GRAIN CO			27,300	27,300	27,300	27,300
GATX CAPITAL CORP			37,200	34,518	37,200	34,518
GENERAL AMERICAN TRANS CORP			10,610,002	9,738,980	10,610,002	9,738,980
GENERAL CHEMICAL CORP			61,400	56,815	61,400	56,815
GREAT LAKES CHEMICAL CORP			5,000	4,850	5,000	4,850
GEORGIA PACIFIC CORP - BELLINGHAM			757,200	730,265	757,200	730,265
GEORGIA GULF CORP			234,801	227,078	234,801	227,078
TEXACO CHEMICAL CO			10,700	9,865	10,700	9,865
GLNX CORP			146,300	118,777	146,300	118,777
GOODRICH B F COMPANY			268,604	259,433	268,604	259,433
GREAT LAKES CARBON CORP			5,000	4,590	5,000	4,590
GREENBRIER LEASING CORP			189,300	161,546	189,300	161,546
HARNISCHFEGER CORP			6,900	6,334	6,900	6,334
G W I LEASING CORP			11,100	11,100	11,100	11,100
WALTER HAFFNER CO			5,000	4,775	5,000	4,775
HIMONT U S A INC			5,000	4,590	5,000	4,590
HALLIBURTON CO			73,400	70,630	73,400	70,630
HARVEST STATES COOPERATIVE			1,611,600	1,479,257	1,611,600	1,479,257
HELM EQUIPMENT LEASING			5,000	4,145	5,000	4,145
HELM LOCOMOTIVE LEASING			8,000	7,579	8,000	7,579
HELM FINANCIAL CORP			5,000	4,190	5,000	4,190
HERCULES INC			5,000	4,880	5,000	4,880
HIRAM WALKER & SONS INC			5,000	4,590	5,000	4,590
HOME OIL COMPANY LIMITED			408,701	399,427	408,701	399,427
HONEYMEAD PRODUCTS CORP			117,600	111,493	117,600	111,493

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES - STATE OF WASHINGTON, YEAR 1991

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
HUBER CORP J M			5,300	5,141	5,300	5,141
I M C FERTILIZER INC			66,501	61,934	66,501	61,934
IND / AG CHEMICALS INC			24,100	23,947	24,100	23,947
ITEL RAIL CORP			19,139,998	17,568,708	19,139,998	17,568,708
JANSEN RAIL CAR INC (COTX)			5,000	4,955	5,000	4,955
JANSEN RAIL CAR INC (KDEX)			7,200	6,991	7,200	6,991
KENNECOTT UTAH COOPER CORP			5,000	5,000	5,000	5,000
KENTUCKY-TENNESSEE CLAY CO			12,800	12,800	12,800	12,800
LIQUID SUGARS INC			11,200	10,838	11,200	10,838
KINGSFORD PRODUCTS COMPANY THE			165,700	145,667	165,700	145,667
KOPPERS INDUSTRIES INC			18,600	18,433	18,600	18,433
LOUIS DREYFUS CORP			2,529,401	2,321,689	2,529,401	2,321,689
L L C X INC			11,200	10,494	11,200	10,494
LIQUID AIR CORP			126,101	104,481	126,101	104,481
LIQUID CARBONIC CARBON DIOXIDE CORP			5,000	4,945	5,000	4,945
MALLARD TRANSPORTATION CO			5,000	4,520	5,000	4,520
MAERSK INC			338,400	319,857	338,400	319,857
M H C INC			1,691,302	1,552,413	1,691,302	1,552,413
MBF INDUSTRIES INC			5,000	4,145	5,000	4,145
MID AM EQUIPMENT INC			6,300	5,783	6,300	5,783
MOBIL OIL CORP			307,300	297,191	307,300	297,191
MILE HIGH RAILCAR SERVICES INC			20,700	19,913	20,700	19,913
MID SOUTH MILLING CO INC			5,000	3,970	5,000	3,970
MONSANTO CO			37,401	33,745	37,401	33,745
GENERAL ELECTRIC RAILCAR SVCS CORP			7,425,003	6,815,451	7,425,003	6,815,451
NORTH AMERICAN CHEMICAL CO			10,200	9,725	10,200	9,725
SUBURBAN PROPANE CORP			13,400	12,121	13,400	12,121
PENNWALT CARRIERS CORP			309,102	272,458	309,102	272,458
PETRO CHEM MARKETING CO			5,000	4,515	5,000	4,515
PETROLANE GAS SERVICE LTD PARTNERSHIP			10,800	8,269	10,800	8,269
PORTLAND GENERAL ELECTRIC CO			616,500	562,842	616,500	562,842
PHILLIPS 66 COMPANY			59,700	57,267	59,700	57,267
PHA TRANSPORTATION CORP			85,400	79,914	85,400	79,914
PPG INDUSTRIES INC			5,000	4,590	5,000	4,590
PROCOR LTD			3,300,004	3,029,013	3,300,004	3,029,013
PLM INTERNATIONAL			1,600,501	1,469,071	1,600,501	1,469,071
P T O INC			48,200	46,658	48,200	46,658
QUAKER OATS CO			13,900	13,149	13,900	13,149
QUAKER STATE CORP			20,100	18,532	20,100	18,532
RAILROAD CAR MANAGEMENT CO INC			23,900	23,326	23,900	23,326
RAILGON CO			357,901	341,826	357,901	341,826
RAPCO TRANSPORTATION CO			6,300	5,783	6,300	5,783
RELCO TANK LINE INC			10,600	8,883	10,600	8,883
RHONE POULENC INC (RPIX)			208,700	198,799	208,700	198,799

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES - STATE OF WASHINGTON, YEAR 1991

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
KNOX KERSHAW INC			5,000	4,610	5,000	4,610
REX INVESTORS CARS			21,400	20,765	21,400	20,765
REYNOLDS METALS CO			6,400	6,208	6,400	6,208
SIMPLOT COMPANY J R			15,500	14,570	15,500	14,570
S A Z TRANSPORTATION CORP			37,300	35,005	37,300	35,005
SANDERSVILLE LEASING INC			5,000	4,955	5,000	4,955
SAUVAGE GAS CO			12,300	11,943	12,300	11,943
SCOULAR CO THE			12,000	11,460	12,000	11,460
SHELL OIL CO (WESTERN)			153,700	148,867	153,700	148,867
SHINTECH INC			233,100	202,442	233,100	202,442
ACF INDUSTRIES INC			8,000,001	7,343,243	8,000,001	7,343,243
WM G SIMON TANK CAR MGMNT			6,900	6,824	6,900	6,824
SOLVAY POLYMER INC			202,701	185,406	202,701	185,406
S G A LEASING CO			78,501	72,533	78,501	72,533
STALEY MANUFACTURING CO, A.E. (STLX)			184,201	116,640	184,201	116,640
RHONE-POULENC BASIC CHEMICALS CO			44,100	41,573	44,100	41,573
STEEL PROCESSING SERVICE INC			5,000	5,000	5,000	5,000
SUN REFINING & MARKETING CO			17,700	14,870	17,700	14,870
TEMCO CORP			8,200	7,220	8,200	7,220
TENNESSEE EASTMAN CO			87,300	83,991	87,300	83,991
TERMINAL GRAIN CORP			176,500	168,034	176,500	168,034
TEXASGULF INC			5,000	4,610	5,000	4,610
TEXAS ALKYLS INC			5,500	5,071	5,500	5,071
TG SODA ASH INC			5,000	5,000	5,000	5,000
TTX COMPANY			20,760,999	19,056,633	20,760,999	19,056,633
TRANSITANK CAR CORP			5,000	4,850	5,000	4,850
TRANSPORTATION EQUIPMENT INC			86,000	79,793	86,000	79,793
TRINITY INDUSTRIES LEASING CO			1,855,803	1,703,406	1,855,803	1,703,406
TRANSCISCO LEASING			377,700	359,586	377,700	359,586
TRINITY RAILCAR LEASING CORP			66,600	58,367	66,600	58,367
UNION CARBIDE CORP			235,299	220,591	235,299	220,591
UNION TANK CAR CO			6,870,000	6,305,844	6,870,000	6,305,844
UNITED CLAYS INC			35,900	34,127	35,900	34,127
QUANTUM CHEM CORP			323,000	250,136	323,000	250,136
VISTA CHEMICAL CO			5,000	4,725	5,000	4,725
VOLUNTEER TRAILBLAZER INC			5,000	4,175	5,000	4,175
VERNON WAREHOUSE CO			5,000	4,590	5,000	4,590
US RAIL SERVICES INC			4,538,800	4,166,078	4,538,800	4,166,078
UPPER MERION & PLYMOUTH LEASING CO			89,101	84,167	89,101	84,167
VULCAN MATERIALS CO CHEM DIV			18,000	17,052	18,000	17,052
WAGNER MILLS INC			5,000	5,000	5,000	5,000
WESTVACO CORP			5,000	4,590	5,000	4,590
WEYERHAEUSER CANADA LTD			472,799	450,575	472,799	450,575
WEYERHAEUSER CO (RAILCAR)			291,401	279,437	291,401	279,437

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES - STATE OF WASHINGTON, YEAR 1991

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WILBUR ELLIS CO			9,000	5,211	9,000	5,211
ZIP TRANSPORTATION CO INC			5,000	5,000	5,000	5,000
GRAND TOTAL			137,771,647	126,599,572	137,771,647	126,599,572

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RAILROAD COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BURLINGTON NORTHERN RAILROAD CO								
ADAMS	93.5	18,184,282	17,002,303	86.6	3,719,678	3,221,241	21,903,960	20,223,544
BENTON	86.9	13,099,626	11,383,575	99.1	2,420,845	2,399,056	15,520,471	13,782,631
CHELAN	89.7	16,029,798	14,378,731	57.9	3,338,098	1,932,757	19,367,896	16,311,488
CLARK	97.3	12,049,387	11,724,053	91.8	2,007,260	1,842,665	14,056,647	13,566,718
COLUMBIA	97.5			94.6	29,514	27,920	29,514	27,920
COWLITZ	89.4	13,140,534	11,747,638	97.6	1,929,776	1,883,463	15,070,310	13,631,101
DOUGLAS	88.3	2,645,512	2,335,987	82.9	535,773	444,157	3,181,285	2,780,144
FERRY	88.2	2,159,062	1,904,291	100.0	329,234	329,234	2,488,296	2,233,525
FRANKLIN	92.4	22,404,212	20,701,493	93.7	4,613,671	4,323,011	27,017,883	25,024,504
GRANT	88.2	12,138,845	10,706,463	94.0	2,421,316	2,276,039	14,560,161	12,982,502
GRAYS HARBOR	89.0	3,161,686	2,813,900	90.4	659,481	596,172	3,821,167	3,410,072
KING	83.2	33,517,829	27,886,832	97.0	5,524,101	5,358,382	39,041,930	33,245,214
KITSAP	88.8			100.0	247,139	247,139	247,139	247,139
KITTITAS	82.8	52,869	43,775	96.8	75,673	73,252	128,542	117,027
KLICKITAT	92.7	21,318,392	19,762,148	90.7	3,959,306	3,591,093	25,277,698	23,353,241
LEWIS	85.0	10,504,948	8,929,206	94.9	1,607,428	1,525,447	12,112,376	10,454,653
LINCOLN	91.3	20,317,698	18,550,057	89.1	3,961,682	3,529,859	24,279,380	22,079,916
MASON	76.6	787,536	603,253	83.5	343,066	286,459	1,130,602	889,712
OKANOGAN	84.4	5,328,348	4,497,125	79.4	1,080,887	858,224	6,409,235	5,355,349
PACIFIC	81.5	1,514,276	1,234,135	89.8	306,676	275,395	1,820,952	1,509,530
PEND OREILLE	85.8	176,996	151,863	95.5	35,845	34,232	212,841	186,095
PIERCE	87.6	15,552,595	13,624,073	92.2	2,383,396	2,197,488	17,935,991	15,821,561
SKAGIT	90.6	7,030,874	6,369,973	100.0	1,056,312	1,056,312	8,087,186	7,426,285
SKAMANIA	93.5	8,256,859	7,720,163	92.2	1,514,128	1,396,026	9,770,987	9,116,189
SNOHOMISH	82.1	21,645,550	17,771,000	98.9	3,996,508	3,952,549	25,642,058	21,723,549
SPOKANE	81.7	21,598,239	17,645,764	100.0	4,854,699	4,854,699	26,452,938	22,500,463
STEVENS	86.9	5,985,157	5,201,102	92.7	1,119,292	1,037,586	7,104,449	6,238,688
THURSTON	91.4	8,854,773	8,093,263	90.3	1,394,135	1,258,905	10,248,908	9,352,168
WALLA WALLA	89.1	1,315,544	1,172,149	83.8	889,592	745,478	2,205,136	1,917,627
WHATCOM	60.9	8,581,129	5,225,907	94.5	1,336,906	1,263,376	9,918,035	6,489,283
WHITMAN	81.7	5,288,813	4,320,960	90.9	1,769,705	1,608,662	7,058,518	5,929,622
YAKIMA	81.5	28,494	23,222	97.1	95,043	92,287	123,537	115,509
TOTAL		312,669,863	273,524,404		59,556,165	54,518,565	372,226,028	328,042,969
CAMAS PRAIRIE RAILROAD								
WHITMAN	81.7			90.9	40,800	37,088	40,800	37,088
CHEHALIS WESTERN RAILROAD CO								
LEWIS	85.0	374,332	318,183	94.9	98,821	93,781	473,153	411,964
PIERCE	87.6	1,957,432	1,714,711	92.2	553,274	510,117	2,510,706	2,224,828
THURSTON	91.4	3,593,236	3,284,216	90.3	922,901	833,378	4,516,137	4,117,594
TOTAL		5,925,000	5,317,110		1,574,996	1,437,276	7,499,996	6,754,386
UNION PACIFIC RAILROAD CO								
ADAMS	93.5	4,774,783	4,464,423	86.6	1,088,817	942,916	5,863,600	5,407,339
BENTON	86.9	2,741,698	2,382,534	99.1	698,498	692,211	3,440,196	3,074,745
CLARK	97.3	54,648	53,173	91.8	912,265	837,459	966,913	890,632
COLUMBIA	97.5	497,830	485,385	94.6	142,718	135,011	640,548	620,396
COWLITZ	89.4	272,101	243,260	97.6	2,226,480	2,173,044	2,498,581	2,416,304
FRANKLIN	92.4	851,468	786,756	93.7	195,995	183,647	1,047,463	970,403
GARFIELD	88.3	23,831	21,043	93.6	15,136	14,167	38,967	35,210
GRAYS HARBOR	89.0	193,543	172,253	90.4	500,793	452,716	694,336	624,969
KING	83.2	5,578,740	4,641,513	97.0	1,784,775	1,731,231	7,363,515	6,372,744
KLICKITAT	92.7	13,958	12,940	90.7	28,060	25,451	42,019	38,391
LEWIS	85.0	175,961	149,566	94.9	1,679,558	1,593,902	1,855,519	1,743,468
LINCOLN	91.3	836,035	763,300	89.1	192,961	171,928	1,028,996	935,228
PIERCE	87.6	2,101,887	1,841,252	92.2	2,066,823	1,905,612	4,168,710	3,746,864
SKAMANIA	93.5	9,423	8,811	92.2	14,121	13,020	23,544	21,831
SPOKANE	81.7	8,833,578	7,217,034	100.0	2,484,130	2,484,130	11,317,708	9,701,164
THURSTON	91.4	403,216	368,539	90.3	1,474,929	1,331,862	1,878,145	1,700,401
WALLA WALLA	89.1	11,339,614	10,103,594	83.8	2,780,770	2,330,285	14,120,384	12,433,879
WHITMAN	81.7	14,445,161	11,801,697	90.9	3,326,649	3,023,928	17,771,810	14,825,625
YAKIMA	81.5	2,837,016	2,312,167	97.1	702,016	681,658	3,539,032	2,993,825
TOTAL		55,984,491	47,829,240		22,315,494	20,724,178	78,299,985	68,553,418
WASHINGTON CENTRAL RAILROAD CO INC								
ADAMS	93.5	417,690	390,539	86.6	199,364	172,649	617,054	563,188
BENTON	86.9	1,793,017	1,558,134	99.1	475,099	470,823	2,268,116	2,028,957
FRANKLIN	92.4	155,591	143,766	93.7	40,253	37,717	195,844	181,483
GRANT	88.2	684,470	603,702	94.0	333,577	313,563	1,018,047	917,265
KITTITAS	82.8	1,800,832	1,491,090	96.8	394,335	381,716	2,195,167	1,872,806
YAKIMA	81.5	3,317,000	2,703,354	97.1	728,766	707,632	4,045,766	3,410,986
TOTAL		8,168,600	6,890,585		2,171,394	2,084,100	10,339,994	8,974,685
GRAND TOTAL		382,747,954	333,561,339		85,658,849	78,801,207	468,406,803	412,362,546

TABLE 41

TELEGRAPH COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES - STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	WESTERN UNION CORP							
BENTON	86.9	2,200	1,912	99.1			2,200	1,912
CLARK	97.3	6,000	5,838	91.8			6,000	5,838
DOUGLAS	88.3	3,000	2,649	82.9			3,000	2,649
FRANKLIN	92.4	4,200	3,881	93.7	35,048	32,840	39,248	36,721
GRANT	88.2	5,000	4,410	94.0			5,000	4,410
KING	83.2			97.0	237,555	230,429	237,555	230,429
OKANOGAN	84.4	4,100	3,460	79.4			4,100	3,460
PIERCE	87.6			92.2	34,205	31,537	34,205	31,537
SNOHOMISH	82.1			98.9	34,581	34,201	34,581	34,201
SPOKANE	81.7	39,000	31,863	100.0	32,791	32,791	71,791	64,654
YAKIMA	81.5			97.1	34,319	33,324	34,319	33,324
TOTAL		63,500	54,013		408,499	395,122	471,999	449,135
GRAND TOTAL		63,500	54,013		408,499	395,122	471,999	449,135

TABLE 42

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALASCOM INC								
CLARK	97.3			91.8	409,082	375,537	409,082	375,537
KING	83.2	1,170,322	973,708	97.0	2,320,597	2,250,979	3,490,919	3,224,687
TOTAL		1,170,322	973,708		2,729,679	2,626,516	3,900,001	3,600,224
ALTCOM CORP								
SPOKANE	81.7			100.0	350,000	350,000	350,000	350,000
AMERICAN SHARECOM INC								
KING	83.2			97.0	6,900,000	6,693,000	6,900,000	6,693,000
A T & T COMMUNICATIONS								
ADAMS	93.5	903,415	844,693	86.6	9,829,788	8,512,598	10,733,203	9,357,291
ASOTIN	86.0	5,000	4,300	70.8	1,574,305	1,114,608	1,579,305	1,118,908
BENTON	86.9	1,100,113	955,999	99.1	6,091,183	6,036,363	7,191,296	6,992,362
CLALLAM	74.6	2,457,701	1,833,445	85.7	2,464,580	2,112,145	4,922,281	3,945,590
CLARK	97.3	483,723	470,663	91.8	14,349,260	13,172,620	14,832,983	13,643,283
COLUMBIA	97.5			94.6	2,633,872	2,491,643	2,633,872	2,491,643
COWLITZ	89.4	1,015,318	907,695	97.6	8,414,003	8,212,066	9,429,321	9,119,761
FRANKLIN	92.4			93.7	2,101,450	1,969,058	2,101,450	1,969,058
GARFIELD	88.3			93.6	2,471,927	2,313,724	2,471,927	2,313,724
GRANT	88.2	250,545	220,980	94.0	2,090,736	1,965,292	2,341,281	2,186,272
GRAYS HARBOR	89.0	225,463	200,662	90.4	1,543,903	1,395,688	1,769,366	1,596,350
KING	83.2	11,670,358	9,709,739	97.0	144,907,514	140,560,288	156,577,872	150,270,027
KITSAP	88.8	445,054	395,208	100.0	1,603,892	1,603,892	2,048,946	1,999,100
KITTITAS	82.8	932,641	772,227	96.8	14,967,389	14,488,434	15,900,030	15,260,661
KLICKITAT	92.7	463,815	429,956	90.7	737,157	668,601	1,200,972	1,098,557
LEWIS	85.0			94.9	1,460,186	1,385,716	1,460,186	1,385,716
LINCOLN	91.3	478,650	437,007	89.1	6,579,543	5,862,372	7,058,193	6,299,379
MASON	76.6	431,235	330,326	83.5	1,225,797	1,023,540	1,657,032	1,353,866
OKANOGAN	84.4	2,229	1,881	79.4	18,678	14,830	20,907	16,711
PACIFIC	81.5	249,846	203,624	89.8	1,328,962	1,193,408	1,578,808	1,397,032
PIERCE	87.6	4,687,100	4,105,899	92.2	14,943,905	13,778,280	19,631,005	17,884,179
SKAGIT	90 6	135,129	122,427	100.0	839,711	839,711	974,840	962,138
SKAMANIA	93.5	180,517	168,783	92.2	325,055	299,701	505,572	468,484
SNOHOMISH	82.1	747,540	613,731	98.9	5,366,937	5,307,901	6,114,477	5,921,632
SPOKANE	81.7	3,642,611	2,976,013	100.0	60,226,022	60,226,022	63,868,633	63,202,035
THURSTON	91.4	292,793	267,612	90.3	2,725,393	2,461,028	3,018,186	2,728,640
WALLA WALLA	89.1	261,631	233,113	83.8	3,670,293	3,075,706	3,931,924	3,308,819
WHATCOM	60.9	240,864	146,686	94.5	1,432,952	1,354,140	1,673,816	1,500,826
WHITMAN	81.7	244,375	199,654	90.9	7,262,586	6,601,690	7,506,961	6,801,344
YAKIMA	81.5	2,856,578	2,328,111	97.1	12,608,778	12,243,123	15,465,356	14,571,234
TOTAL		34,404,244	28,880,434		335,795,757	322,284,188	370,200,001	351,164,622
BREMERTON CELLULAR TELEPHONE CO								
KITSAP	88.8			100.0	1,700,000	1,700,000	1,700,000	1,700,000
ASOTIN TELEPHONE CO								
ASOTIN	86.0	343,044	295,018	70.8	2,186,957	1,548,366	2,530,001	1,843,384
BELLINGHAM CELLULAR PARTNERSHIP								
WHATCOM	60.9			94.5	1,000,000	945,000	1,000,000	945,000
COMMUNICATION SERVICES INC								
CLARK	97.3			91.8	775,000	711,450	775,000	711,450
KING	83.2			97.0	155,000	150,350	155,000	150,350
TOTAL					930,000	861,800	930,000	861,800
ALLNET COMMUNICATION SERVICES INC								
KING	83.2			97.0	780,000	756,600	780,000	756,600
CONTEL OF THE NORTHWEST INC								
FERRY	88.2	271,602	239,553	100.0	6,018,993	6,018,993	6,290,595	6,258,546
GRAYS HARBOR	89.0	661,137	588,412	90.4	3,039,435	2,747,648	3,700,572	3,336,060
KING	83.2			97.0	5,089,226	4,936,549	5,089,226	4,936,549
KITTITAS	82.8			96.8	13,567	13,133	13,567	13,133
OKANOGAN	84.4	431,476	364,165	79.4	9,143,552	7,259,981	9,575,028	7,624,146
PACIFIC	81.5	101,351	82,601	89.8	578,843	519,801	680,194	602,402
SKAGIT	90.6	4,374,092	3,962,927	100.0	39,116,165	39,116,165	43,490,257	43,079,092
WHATCOM	60.9	3,373,079	2,054,205	94.5	33,460,457	31,620,129	36,833,536	33,674,334
YAKIMA	81.5	128,728	104,913	97.1	1,998,292	1,940,342	2,127,020	2,045,255
TOTAL		9,341,465	7,396,776		98,458,530	94,172,741	107,799,995	101,569,517

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
DIGINET INC								
ADAMS	93.5			86.6	655,372	567,552	655,372	567,552
BENTON	86.9			99.1	946,419	937,901	946,419	937,901
CLARK	97.3			91.8	253,294	232,524	253,294	232,524
COWLITZ	89.4			97.6	817,532	797,912	817,532	797,912
FRANKLIN	92.4			93.7	309,455	289,959	309,455	289,959
KING	83.2			97.0	1,797,491	1,743,565	1,797,491	1,743,565
KITTITAS	82.8			96.8	327,447	316,969	327,447	316,969
LINCOLN	91.3			89.1	322,523	287,368	322,523	287,368
PIERCE	87.6			92.2	368,227	339,505	368,227	339,505
SAN JUAN	76.6			66.2	409,061	270,798	409,061	270,798
SKAGIT	90.6			100.0	384,676	384,676	384,676	384,676
SNOHOMISH	82.1			98.9	344,446	340,657	344,446	340,657
SPOKANE	81.7			100.0	529,648	529,648	529,648	529,648
THURSTON	91.4			90.3	598,957	540,858	598,957	540,858
YAKIMA	81.5			97.1	335,452	325,724	335,452	325,724
TOTAL					8,400,000	7,905,616	8,400,000	7,905,616
ELLENSBURG TELEPHONE CO INC								
KITTITAS	82.8	1,590,202	1,316,688	96.8	15,245,104	14,757,260	16,835,306	16,073,948
YAKIMA	81.5	580,015	472,712	97.1	6,384,677	6,199,520	6,964,692	6,672,232
TOTAL		2,170,217	1,789,400		21,629,781	20,956,780	23,799,998	22,746,180
G T E MOBILNET OF OREGON LTD								
CLARK	97.3	282,254	274,634	91.8	2,192,746	2,012,942	2,475,000	2,287,576
EXECULINES OF THE NORTHWEST INC								
BENTON	86.9			99.1	511,886	507,279	511,886	507,279
CHELAN	89.7			57.9	5,279	3,057	5,279	3,057
YAKIMA	81.5			97.1	1,082,835	1,051,433	1,082,835	1,051,433
TOTAL					1,600,000	1,561,769	1,600,000	1,561,769
GRAYS HARBOR-MASON CELLULAR LTD PARTNERSHIP								
GRAYS HARBOR	89.0			90.4	367,663	332,368	367,663	332,368
MASON	76.6			83.5	408,337	340,961	408,337	340,961
TOTAL					776,000	673,329	776,000	673,329
G T E TELEPHONE OPERATIONS								
BENTON	86.9	9,976,154	8,669,277	99.1	75,526,096	74,846,360	85,502,250	83,515,637
CHELAN	89.7	7,630,545	6,844,598	57.9	40,976,889	23,725,618	48,607,434	30,570,216
CLARK	97.3	750,903	730,629	91.8	10,020,839	9,199,130	10,771,742	9,929,759
COWLITZ	89.4	373,581	333,981	97.6	2,557,505	2,496,125	2,931,086	2,830,106
DOUGLAS	88.3	1,990,965	1,758,021	82.9	13,588,533	11,264,892	15,579,498	13,022,913
GRANT	88.2	668,624	589,727	94.0	7,186,431	6,755,245	7,855,055	7,344,972
ISLAND	96.8	2,313,026	2,239,009	77.3	26,211,941	20,261,830	28,524,967	22,500,839
KING	83.2	21,598,483	17,969,935	97.0	156,129,311	151,445,436	177,727,794	169,415,371
OKANOGAN	84.4	167,695	141,535	79.4	1,605,167	1,274,504	1,772,862	1,416,039
PEND OREILLE	85.8	793,349	680,694	95.5	6,361,347	6,075,086	7,154,696	6,755,780
SKAGIT	90.6	2,264,101	2,051,275	100.0	18,817,541	18,817,541	21,081,642	20,868,816
SKAMANIA	93.5	166,786	155,945	92.2	1,626,129	1,498,291	1,792,915	1,655,236
SNOHOMISH	82.1	95,213,194	78,170,033	98.9	346,341,707	342,531,950	441,554,901	420,701,983
SPOKANE	81.7	233,334	190,633	100.0	1,841,641	1,841,641	2,074,975	2,032,274
WHITMAN	81.7	2,345,322	1,916,129	90.9	17,222,867	15,655,587	19,568,189	17,571,716
TOTAL		146,486,062	122,441,421		726,013,944	687,690,236	872,500,006	810,131,657
KITTITAS CELLULAR JOINT VENLURE								
KITTITAS	82.8			96.8	1,830,000	1,771,440	1,830,000	1,771,440
INLAND TELEPHONE CO								
COLUMBIA	97.5			94.6	5,913	5,594	5,913	5,594
KITTITAS	82.8	311,242	257,709	96.8	1,017,453	984,894	1,328,695	1,242,603
MASON	76.6			83.5	387,069	323,202	387,069	323,202
WALLA WALLA	89.1	22,464	20,015	83.8	324,173	271,657	346,637	291,672
WHITMAN	81.7	164,592	134,472	90.9	1,427,095	1,297,229	1,591,687	1,431,701
TOTAL		498,298	412,196		3,161,703	2,882,576	3,660,001	3,294,772
COURTESY COMMUNICATIONS INC								
SPOKANE	81.7			100.0	398,000	398,000	398,000	398,000

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
RICHLAND-KENNEWICK-PASCO CELLULAR TELEPHONE								
BENTON	86.9			99.1	337,669	334,630	337,669	334,630
FRANKLIN	92.4			93.7	239,331	224,253	239,331	224,253
TOTAL					577,000	558,883	577,000	558,883
LEWIS RIVER TELEPHONE CO INC								
CLARK	97.3	631,951	614,888	91.8	7,785,510	7,147,097	8,417,461	7,761,985
COWLITZ	89.4	36,434	32,572	97.6	640,225	624,860	676,659	657,432
SKAMANIA	93.5			92.2	5,876	5,418	5,876	5,418
TOTAL		668,385	647,460		8,431,611	7,777,375	9,099,996	8,424,835
INTERSTATE MOBILEPHONE CO								
CLARK	97.3			91.8	3,800,944	3,489,267	3,800,944	3,489,267
KING	83.2			97.0	67,681,668	65,651,218	67,681,668	65,651,218
KITSAP	88.8			100.0	46,026	46,026	46,026	46,026
PIERCE	87.6			92.2	7,554,030	6,964,816	7,554,030	6,964,816
SNOHOMISH	82.1			98.9	4,427,172	4,378,473	4,427,172	4,378,473
THURSTON	91.4			90.3	90,160	81,414	90,160	81,414
TOTAL					83,600,000	80,611,214	83,600,000	80,611,214
M C I INTERNATIONAL								
CLARK	97.3			91.8	10,799,999	9,914,399	10,799,999	9,914,399
M C I TELECOMMUNICATIONS CORP								
ADAMS	93.5			86.6	655,003	567,233	655,003	567,233
BENTON	86.9			89.1	1,308,948	1,297,167	1,308,948	1,297,167
CLARK	97.3	824,186	801,933	91.8	3,827,877	3,513,992	4,652,063	4,315,925
COWLITZ	89.4			97.6	2,061,156	2,011,688	2,061,156	2,011,688
FRANKLIN	92.4			93.7	1,987,033	1,861,849	1,987,033	1,861,849
GRANT	88.2			94.0	1,039,156	976,807	1,039,156	976,807
KING	83.2			97.0	19,136,240	18,562,153	19,136,240	18,562,153
PIERCE	87.6			92.2	2,200,396	2,028,765	2,200,396	2,028,765
SKAMANIA	93.5			92.2	2,414,102	2,225,802	2,414,102	2,225,802
SPOKANE	81.7			100.0	1,079,097	1,079,097	1,079,097	1,079,097
THURSTON	91.4	648,698	592,910	90.3	1,676,771	1,514,124	2,325,469	2,107,034
WALLA WALLA	89.1			83.8	10,043	8,416	10,043	8,416
WHATCOM	88.9			94.5	407	385	407	385
WHITMAN	81.7			90.9	2,097,176	1,906,333	2,097,176	1,906,333
YAKIMA	81.5			97.1	2,363,710	2,295,163	2,363,710	2,295,163
TOTAL		1,472,884	1,394,843		41,857,115	39,848,974	43,329,999	41,243,817
MCDANIEL CELLULAR TELEPHONE CO								
COWLITZ	89.4			97.6	864,802	844,047	864,802	844,047
LEWIS	85.0			94.9	365,198	346,573	365,198	346,573
TOTAL					1,230,000	1,190,620	1,230,000	1,190,620
TRT/FTC COMMUNICATIONS INC								
CLARK	97.3			91.8	591,000	542,538	591,000	542,538
TACOMA TELEPHONE EXCHANGE INC								
KING	83.2			97.0	5,000	4,850	5,000	4,850
PIERCE	87.6			92.2	65,000	59,930	65,000	59,930
TOTAL					70,000	64,780	70,000	64,780
OLYMPIA CELLULAR TELEPHONE CO								
THURSTON	91.4			90.3	1,500,000	1,354,500	1,500,000	1,354,500
SEATTLE MSA LTD PARTNERSHIP								
KING	83.2	1,596,641	1,328,405	97.0	45,570,655	44,203,535	47,167,296	45,531,940
KITSAP	88.8			100.0	2,774,941	2,774,941	2,774,941	2,774,941
PIERCE	87.6	329,470	288,616	92.2	5,162,562	4,759,883	5,492,032	5,048,499
SNOHOMISH	82.1	98,060	80,507	98.9	4,467,671	4,418,527	4,565,731	4,499,034
TOTAL		2,024,171	1,697,528		57,975,829	56,156,886	60,000,000	57,854,414
SPOKANE MSA LTD PARTNERSHIP								
SPOKANE	81.7			100.0	2,400,000	2,400,000	2,400,000	2,400,000

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
U S WEST INC (P N B)								
ADAMS	93.5	653,996	611,486	86.6	7,608,814	6,589,236	8,262,810	7,200,722
ASOTIN	86.0			70.8	4,020,035	2,846,185	4,020,035	2,846,185
BENTON	86.9	551,785	479,501	99.1	1,749,277	1,733,533	2,301,062	2,213,034
CHELAN	89.7			57.9	12,589	7,289	12,589	7,289
CLALLAM	74.6	2,671,998	1,993,310	85.7	23,432,894	20,081,991	26,104,892	22,075,301
CLARK	97.3	4,860,701	4,729,463	91.8	97,253,335	89,278,564	102,114,036	94,008,027
COLUMBIA	97.5	228,203	222,498	94.6	1,941,632	1,836,784	2,169,835	2,059,282
COWLITZ	89.4	2,846,612	2,544,872	97.6	28,251,518	27,573,482	31,098,130	30,118,354
DOUGLAS	88.3	290,768	256,749	82.9	1,168,815	968,949	1,459,583	1,225,698
FERRY	88.2	43,541	38,403	100.0	334,985	334,985	378,526	373,388
FRANKLIN	92.4	1,393,433	1,287,533	93.7	14,347,521	13,443,625	15,740,954	14,731,158
GARFIELD	88.3	146,331	129,210	93.6	1,280,143	1,198,214	1,426,474	1,327,424
GRANT	88.2	1,590,317	1,402,658	94.0	21,381,588	20,098,694	22,971,905	21,501,352
GRAYS HARBOR	89.0	2,710,694	2,412,518	90.4	21,856,622	19,758,382	24,567,316	22,170,900
JEFFERSON	84.7	757,544	641,640	93.8	8,403,451	7,882,438	9,160,995	8,524,078
KING	83.2	251,019,617	208,848,323	97.0	943,997,744	915,677,811	1,195,017,361	1,124,526,134
KITSAP	88.8	6,367,076	5,653,964	100.0	56,587,673	56,587,673	62,954,749	62,241,637
KITTITAS	82.8	476,261	394,344	96.8	4,253,710	4,117,590	4,729,971	4,511,934
KLICKITAT	92.7			90.7	398,604	361,534	398,604	361,534
LEWIS	85.0	1,847,993	1,570,794	94.9	21,270,489	20,185,693	23,118,482	21,756,487
LINCOLN	91.3	1,172,965	1,070,919	89.1	6,365,341	5,671,520	7,538,306	6,742,439
MASON	76.6	1,031,625	790,224	83.5	17,435,583	14,558,710	18,467,208	15,348,934
OKANOGAN	84.4	1,483,492	1,252,066	79.4	10,941,862	8,687,835	12,425,354	9,939,901
PACIFIC	81.5	478,081	389,636	89.8	4,424,775	3,973,448	4,902,856	4,363,084
PEND OREILLE	85.8			95.5	340,406	325,087	340,406	325,087
PIERCE	87.6	16,882,288	14,788,881	92.2	211,916,044	195,386,589	228,798,332	210,175,470
SAN JUAN	76.6	100,907	77,294	66.2	72,190	47,790	173,097	125,084
SKAGIT	90.6	119,916	108,644	100.0	560,855	560,855	680,771	669,499
SKAMANIA	93.5			92.2	142,031	130,952	142,031	130,952
SNOHOMISH	82.1	81,077	66,564	98.9	383,226	379,009	464,303	445,573
SPOKANE	81.7	15,440,548	12,614,927	100.0	173,861,608	173,861,608	189,302,156	186,476,535
STEVENS	86.9	965,632	839,133	92.7	10,271,101	9,521,312	11,236,733	10,360,445
THURSTON	91.4	7,143,870	6,529,498	90.3	73,553,357	66,418,682	80,697,227	72,948,180
WAHKIAKUM	85.8	78,775	67,589	89.1	979,541	872,769	1,058,316	940,358
WALLA WALLA	89.1	2,320,821	2,067,851	83.8	22,032,502	18,463,239	24,353,323	20,531,090
WHATCOM	60.9	2,856,057	1,739,338	94.5	36,138,437	34,150,822	38,994,494	35,890,160
WHITMAN	81.7	649,742	530,839	90.9	3,702,405	3,365,485	4,352,147	3,896,324
YAKIMA	81.5	3,699,684	3,015,242	97.1	44,364,953	43,078,371	48,064,637	46,093,613
TOTAL		332,962,350	279,165,911		1,877,037,656	1,790,016,735	2,210,000,006	2,069,182,646
G E AMERICAN COMMUNICATIONS INC								
KING	83.2			97.0	18,788,000	18,224,360	18,788,000	18,224,360
PENINSULA TELECOMMUNICATIONS INC								
CLALLAM	74.6	1,009,083	752,777	85.7	6,769,156	5,801,166	7,778,239	6,553,943
GRAYS HARBOR	89.0	60,825	54,134	90.4	217,467	196,590	278,292	250,724
JEFFERSON	84.7			93.8	303,470	284,655	303,470	284,655
TOTAL		1,069,908	806,911		7,290,093	6,282,411	8,360,001	7,089,322
SIMMONS CELLULAR OF WASHINGTON INC								
SAN JUAN	76.6			66.2	873,630	578,343	873,630	578,343
SKAGIT	90.6			100.0	658,370	658,370	658,370	658,370
TOTAL					1,532,000	1,236,713	1,532,000	1,236,713
PIONEER TELEPHONE CO								
ADAMS	93.5			86.6	26,291	22,768	26,291	22,768
WHITMAN	81.7	268,590	219,438	90.9	2,135,118	1,940,823	2,403,708	2,160,261
TOTAL		268,590	219,438		2,161,409	1,963,591	2,429,999	2,183,029
RSA 698 CELLULAR INC								
COWLITZ	89.4			97.6	1,113,000	1,086,288	1,113,000	1,086,288
TELEPHONE UTILITIES OF WASH INC								
ADAMS	93.5	9,428	8,815	86.6	399,109	345,628	408,537	354,443
FERRY	88.2			100.0	1,036,928	1,036,928	1,036,928	1,036,928
FRANKLIN	92.4	164,563	152,056	93.7	4,311,959	4,040,306	4,476,522	4,192,362
GRANT	88.2			94.0	3,733	3,509	3,733	3,509
GRAYS HARBOR	89.0	287,929	256,256	90.4	7,353,440	6,647,509	7,641,369	6,903,765
KING	83.2	1,321,354	1,099,367	97.0	16,531,427	16,035,483	17,852,781	17,134,850
KITSAP	88.8	382,880	339,997	100.0	7,829,299	7,829,299	8,212,179	8,169,296
KITTITAS	82.8	150,032	124,226	96.8	417,420	404,062	567,452	528,288
LEWIS	85.0	342,624	291,230	94.9	4,948,685	4,696,302	5,291,309	4,987,532
LINCOLN	91.3	202,779	185,137	89.1	2,978,584	2,653,918	3,181,363	2,839,055

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES - STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
TELEPHONE UTILITIES OF WASH INC								
MASON	76.6			83.5	183,454	153,184	183,454	153,184
OKANOGAN	84.4	124,558	105,127	79.4	3,379,791	2,683,554	3,504,349	2,788,681
PACIFIC	81.5	300,602	244,990	89.8	6,040,140	5,424,047	6,340,742	5,669,037
PIERCE	87.6	3,606,475	3,159,270	92.2	28,031,781	25,845,303	31,638,256	29,004,573
SAN JUAN	76.6	9,000	6,894	66.2			9,000	6,894
SPOKANE	81.7	1,906,169	1,557,340	100.0	10,144,105	10,144,105	12,050,274	11,701,445
STEVENS	86.9	349,262	303,508	92.7	5,936,616	5,503,241	6,285,878	5,806,749
THURSTON	91.4			90.3	5,031	4,543	5,031	4,543
WAHKIAKUM	85.8	43,047	36,934	89.1	348,522	310,533	391,569	347,467
WHITMAN	81.7			90.9	9,275	8,431	9,275	8,431
TOTAL		9,200,702	7,871,147		99,889,299	93,769,885	109,090,001	101,641,032
SPOKANE CELLULAR TELEPHONE CO								
SPOKANE	81.7			100.0	6,400,000	6,400,000	6,400,000	6,400,000
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	86.9	866,044	752,593	99.1	14,345,595	14,216,486	15,211,639	14,969,079
CLALLAM	74.6			85.7	2,588	2,218	2,588	2,218
GRANT	88.2	37,419	33,004	94.0	1,691,542	1,590,050	1,728,961	1,623,054
JEFFERSON	84.7	205,984	174,468	93.8	3,827,985	3,590,649	4,033,969	3,765,117
KITSAP	88.8	1,180,434	1,048,227	100.0	17,953,854	17,953,854	19,134,288	19,002,081
KLICKITAT	92.7	542,228	502,644	90.7	13,241,687	12,010,209	13,783,915	12,512,853
SKAMANIA	93.5	138,812	129,789	92.2	3,468,629	3,198,076	3,607,441	3,327,865
YAKIMA	81.5	1,593,786	1,298,936	97.1	23,603,419	22,918,919	25,197,205	24,217,855
TOTAL		4,564,707	3,939,661		78,135,299	75,480,461	82,700,006	79,420,122
WESTERN SUB-RSA LTD PARTNERSHIP								
KITTITAS	82.8			96.8		122,452	126,500	122,452
U S SPRINT COMMUNICATIONS CO LTD PARTNERSHI								
ADAMS	93.5			86.6	2,763,816	2,393,466	2,763,816	2,393,466
CHELAN	89.7			57.9	3,863,551	2,236,995	3,863,551	2,236,995
COWLITZ	89.4			97.6	1,176,085	1,147,860	1,176,085	1,147,860
DOUGLAS	88.3	64,651	57,087	82.9	1,957,047	1,622,392	2,021,698	1,679,479
GRANT	88.2			94.0	3,311,366	3,112,683	3,311,366	3,112,683
ISLAND	96.8	127,943	123,849	77.3	326,928	252,715	454,871	376,564
KING	83.2			97.0	14,112,775	13,689,392	14,112,775	13,689,392
LEWIS	85.0			94.9	1,748,871	1,659,680	1,748,871	1,659,680
LINCOLN	91.3			89.1	825,351	735,388	825,351	735,388
PIERCE	87.6			92.2	1,994,446	1,838,881	1,994,446	1,838,881
SNOHOMISH	82.1	1,242,952	1,020,464	98.9	8,477,933	8,384,676	9,720,885	9,405,140
SPOKANE	81.7	114,688	93,700	100.0	14,386,794	14,386,794	14,501,482	14,480,494
THURSTON	91.4			90.3	1,409,150	1,272,461	1,409,150	1,272,461
WHATCOM	60.9	234,895	143,051	94.5	660,756	624,414	895,651	767,465
TOTAL		1,785,129	1,438,151		57,014,869	53,357,797	58,799,998	54,795,948
CAM-NET INC								
KING	83.2			97.0	255,200	247,544	255,200	247,544
WESTERN WAHKIAKUM COUNTY TELEPHONE CO								
PACIFIC	81.5	38,676	31,521	89.8	682,891	613,236	721,567	644,757
WAHKIAKUM	85.8	265,730	227,996	89.1	852,703	759,758	1,118,433	987,754
TOTAL		304,406	259,517		1,535,594	1,372,994	1,840,000	1,632,511
SAN JUAN CELLULAR LTD PARTNERSHIP								
CLALLAM	74.6			85.7	262	225	262	225
ISLAND	96.8			77.3	453,364	350,450	453,364	350,450
SAN JUAN	76.6			66.2	339,510	224,756	339,510	224,756
SKAGIT	90.6	85,341	77,319	100.0	621,523	621,523	706,864	698,842
TOTAL		85,341	77,319		1,414,659	1,196,954	1,500,000	1,274,273
U S CELLULAR COMPANY - RICHLAND								
BENTON	86.9			99.1	1,061,940	1,052,383	1,061,940	1,052,383
WHIDBEY TELEPHONE CO								
ISLAND	96.8	2,013,224	1,948,801	77.3	11,785,158	9,109,927	13,798,382	11,058,728
SAN JUAN	76.6			66.2	80,395	53,221	80,395	53,221
WHATCOM	60.9	703,628	428,509	94.5	1,817,595	1,717,627	2,521,223	2,146,136
TOTAL		2,716,852	2,377,310		13,683,148	10,880,775	16,400,000	13,258,085

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
USCOC OF WASHINGTON - 4 INC								
GRAYS HARBOR	89.0			90.4	1,390,000	1,256,560	1,390,000	1,256,560
WILLIAMS TELECOMMUNICATIONS GROUP								
BENTON	86.9			99.1	410,149	406,458	410,149	406,458
CLARK	97.3			91.8	443,859	407,463	443,859	407,463
KING	83.2			97.0	5,960	5,781	5,960	5,781
KLICKITAT	92.7			90.7	1,229,973	1,115,585	1,229,973	1,115,585
SKAMANIA	93.5			92.2	1,810,060	1,668,875	1,810,060	1,668,875
TOTAL					3,900,001	3,604,162	3,900,001	3,604,162
YAKIMA CELLULAR TELEPHONE CO								
YAKIMA	81.5			97.1	2,245,001	2,179,895	2,245,001	2,179,895
YELM TELEPHONE CO								
PIERCE	87.6	32,883	28,806	92.2	1,203,194	1,109,345	1,236,077	1,138,151
THURSTON	91.4	1,050,922	960,543	90.3	8,993,002	8,120,682	10,043,924	9,081,225
TOTAL		1,083,805	989,349		10,196,196	9,230,027	11,280,001	10,219,376
GRAND TOTAL		552,903,136	463,348,132		3,611,035,515	3,437,173,055	4,163,938,651	3,900,521,187

TABLE 43

WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES – STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BERNERT BARGE LINES INC								
CLARK	97.3			91.8	84,697	77,752	84,697	77,752
COWLITZ	89.4			97.6	1,278,154	1,247,478	1,278,154	1,247,478
KLICKITAT	92.7			90.7	7,700	6,984	7,700	6,984
WAHKIAKUM	85.8			89.1	7,700	6,861	7,700	6,861
TOTAL					1,378,251	1,339,075	1,378,251	1,339,075
BLACK BALL TRANSPORT INC								
CLALLAM	74.6	107,520	80,210	85.7	6,177,301	5,293,947	6,284,821	5,374,157
KING	83.2			97.0	500	485	500	485
TOTAL		107,520	80,210		6,177,801	5,294,432	6,285,321	5,374,642
BRIX MARITIME CO								
ASOTIN	86.0			70.8	41,145	29,131	41,145	29,131
BENTON	86.9			99.1	173,991	172,425	173,991	172,425
CLARK	97.3	149,720	145,678	91.8	526,476	483,304	676,196	628,982
COWLITZ	89.4	155,388	138,917	97.6	4,396,932	4,291,407	4,552,320	4,430,324
KLICKITAT	92.7			90.7	411,678	373,392	411,678	373,392
PACIFIC	81.5			89.8	98,098	88,092	98,098	88,092
SKAMANIA	93.5	50,341	47,069	92.2	745,181	687,056	795,522	734,125
WAHKIAKUM	85.8	46,155	39,601	89.1	581,482	518,100	627,637	557,701
WALLA WALLA	89.1			83.8	192,508	161,322	192,508	161,322
WHITMAN	81.7	202,023	165,053	90.9	1,128,882	1,026,154	1,330,905	1,191,207
TOTAL		603,627	536,318		8,296,373	7,830,383	8,900,000	8,366,701
PACIFIC INLAND NAVIGATION INC								
ASOTIN	86.0			70.8	534,648	378,531	534,648	378,531
CLARK	97.3			91.8	649,330	596,085	649,330	596,085
FRANKLIN	92.4			93.7	670	628	670	628
KLICKITAT	92.7			90.7	114,682	104,017	114,682	104,017
WALLA WALLA	89.1			83.8	670	561	670	561
TOTAL					1,300,000	1,079,822	1,300,000	1,079,822

TABLE 43, Cont.

WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES - STATE OF WASHINGTON, YEAR 1991

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PUGET SOUND FREIGHT LINES								
CLALLAM	74.6			85.7	1,423,987	1,220,357	1,423,987	1,220,357
JEFFERSON	84.7			93.8	374,734	351,501	374,734	351,501
KING	83.2			97.0	3,333,222	3,233,226	3,333,222	3,233,226
SNOHOMISH	82.1			98.9	42,826	42,355	42,826	42,355
WHATCOM	60.9			94.5	128,480	121,414	128,480	121,414
TOTAL					5,303,249	4,968,853	5,303,249	4,968,853
SHAVER TRANSPORTATION CO								
ASOTIN	86.0			70.8	11,311	8,008	11,311	8,008
BENTON	86.9			99.1	490,552	486,137	490,552	486,137
CLARK	97.3			91.8	755,864	693,883	755,864	693,883
COLUMBIA	97.5			94.6	87,333	82,617	87,333	82,617
COWLITZ	89.4			97.6	533,605	520,798	533,605	520,798
WALLA WALLA	89.1			83.8	324,001	271,513	324,001	271,513
WHITMAN	81.7			90.9	997,334	906,577	997,334	906,577
TOTAL					3,200,000	2,969,533	3,200,000	2,969,533
TIDEWATER BARGE LINES INC								
ASOTIN	86.0			70.8	405,199	286,881	405,199	286,881
BENTON	86.9			99.1	1,519,341	1,505,667	1,519,341	1,505,667
CLARK	97.3			91.8	10,452,136	9,595,061	10,452,136	9,595,061
COLUMBIA	97.5			94.6	760,592	719,520	760,592	719,520
COWLITZ	89.4			97.6	2,907,783	2,837,996	2,907,783	2,837,996
FRANKLIN	92.4			93.7	10,041,949	9,409,306	10,041,949	9,409,306
GARFIELD	88.3			93.6	823,347	770,653	823,347	770,653
KLICKITAT	92.7			90.7	260,664	236,422	260,664	236,422
WALLA WALLA	89.1			83.8	3,070,541	2,573,113	3,070,541	2,573,113
WHITMAN	81.7			90.9	7,835,954	7,122,883	7,835,954	7,122,883
TOTAL					38,077,506	35,057,502	38,077,506	35,057,502
SEA COAST TOWING INC								
ISLAND	96.8			77.3	4,951	3,827	4,951	3,827
KING	83.2			97.0	2,846,594	2,761,197	2,846,594	2,761,197
KITSAP	88.8			100.0	50,448	50,448	50,448	50,448
PIERCE	87.6			92.2	1,246,416	1,149,196	1,246,416	1,149,196
SKAGIT	90.6			100.0	19,152	19,152	19,152	19,152
SNOHOMISH	82.1			98.9	365,623	361,600	365,623	361,600
WHATCOM	60.9			94.5	16,816	15,891	16,816	15,891
TOTAL					4,550,000	4,361,311	4,550,000	4,361,311
BRIX MARITIME BARGING INC								
CLALLAM	74.6			85.7	8,652	7,415	8,652	7,415
GRAYS HARBOR	89.0			90.4	181,693	164,250	181,693	164,250
KING	83.2			97.0	1,426,370	1,383,578	1,426,370	1,383,578
PIERCE	87.6			92.2	389,342	358,973	389,342	358,973
SAN JUAN	76.6			66.2	571,035	378,025	571,035	378,025
SKAGIT	90.6			100.0	181,693	181,693	181,693	181,693
SNOHOMISH	82.1			98.9	224,953	222,478	224,953	222,478
WHATCOM	60.9			94.5	43,260	40,881	43,260	40,881
TOTAL					3,026,998	2,737,293	3,026,998	2,737,293
VICTORIA RAPID TRANSIT								
CLALLAM	74.6			85.7	400,000	342,800	400,000	342,800
WESTERN TRANSPORTATION CO								
CLALLAM	74.6			85.7	1,133,185	971,139	1,133,185	971,139
CLARK	97.3			91.8	1,250,257	1,147,736	1,250,257	1,147,736
COWLITZ	89.4			97.6	312,394	304,896	312,394	304,896
WAHKIAKUM	85.8	16,200	13,900	89.1	187,965	167,476	204,165	181,376
TOTAL		16,200	13,900		2,883,801	2,591,247	2,900,001	2,605,147
GRAND TOTAL		727,347	630,428		74,593,979	68,572,251	75,321,326	69,202,679

TABLE 44

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES - STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADAMS	93.5			86.6				
A T & T COMMUNICATIONS		903,415	844,693		9,829,788	8,512,598	10,733,203	9,357,291
BIG BEND ELECTRIC COOP INC		1,019,803	953,516		5,974,253	5,173,705	6,994,056	6,127,221
BURLINGTON NORTHERN RAILROAD CO		18,184,282	17,002,303		3,719,678	3,221,241	21,903,960	20,223,544
CASCADE NATURAL GAS CORP		79,894	74,701		1,431,566	1,239,736	1,511,460	1,314,437
CHEVRON USA INC		4,000	3,740		574,766	497,748	578,766	501,488
DIGINET INC					655,372	567,552	655,372	567,552
INLAND POWER & LIGHT CO					57,184	49,521	57,184	49,521
LINCOLN ELECTRIC COOP INC					123,838	107,243	123,838	107,243
M C I TELECOMMUNICATIONS CORP					655,003	567,233	655,003	567,233
NORTHWEST PIPELINE CORP		4,977	4,654		2,022,276	1,751,291	2,027,253	1,755,945
PIONEER TELEPHONE CO					26,291	22,768	26,291	22,768
PUGET SOUND POWER & LIGHT CO					135,508	117,350	135,508	117,350
TELEPHONE UTILITIES OF WASH INC		9,428	8,815		399,109	345,628	408,537	354,443
U S SPRINT COMMUNICATIONS CO LTD P					2,763,816	2,393,466	2,763,816	2,393,466
U S WEST INC (P N B)		653,996	611,486		7,608,814	6,589,236	8,262,810	7,200,722
UNION PACIFIC RAILROAD CO		4,774,783	4,464,423		1,088,817	942,916	5,863,600	5,407,339
WASHINGTON CENTRAL RAILROAD CO INC		417,690	390,539		199,364	172,649	617,054	563,188
WASHINGTON WATER POWER CO - GAS		11,611	10,856		587,280	508,585	598,891	519,441
WASHINGTON WATER POWER CO ELECTRIC		473,098	442,346		17,462,441	15,122,477	17,935,539	15,564,823
YELLOWSTONE PIPELINE CO					54,300	47,024	54,300	47,024
PRIVATE CAR COMPANIES					7,101,743	6,150,108	7,101,743	6,150,108
TOTALS		26,536,977	24,812,072		62,471,207	54,100,075	89,008,184	78,912,147
ASOTIN	86.0			70.8				
A T & T COMMUNICATIONS		5,000	4,300		1,574,305	1,114,608	1,579,305	1,118,908
ASOTIN TELEPHONE CO		343,044	295,018		2,186,957	1,548,366	2,530,001	1,843,384
BRIX MARITIME CO					41,145	29,131	41,145	29,131
CLEARWATER POWER CO					795,154	562,969	795,154	562,969
INLAND POWER & LIGHT CO					7,121	5,042	7,121	5,042
PACIFIC INLAND NAVIGATION INC					534,648	378,531	534,648	378,531
PACIFICORP					179,514	127,096	179,514	127,096
SHAVER TRANSPORTATION CO					11,311	8,008	11,311	8,008
TIDEWATER BARGE LINES INC					405,199	286,881	405,199	286,881
U S WEST INC (P N B)					4,020,035	2,846,185	4,020,035	2,846,185
WASHINGTON WATER POWER CO - GAS		3,549	3,052		1,660,990	1,175,981	1,664,539	1,179,033
WASHINGTON WATER POWER CO ELECTRIC		1,418,414	1,219,836		8,752,971	6,197,105	10,171,385	7,416,941
TOTALS		1,770,007	1,522,206		20,169,350	14,279,903	21,939,357	15,802,109
BENTON	86.9			99.1				
A T & T COMMUNICATIONS		1,100,113	955,999		6,091,183	6,036,363	7,191,296	6,992,362
BENTON RURAL ELECTRIC ASSOC INC		551,523	479,274		9,895,677	9,806,617	10,447,200	10,285,891
BRIX MARITIME CO					173,991	172,425	173,991	172,425
BURLINGTON NORTHERN RAILROAD CO		13,099,626	11,383,575		2,420,845	2,399,056	15,520,471	13,782,631
CASCADE NATURAL GAS CORP		1,723,641	1,497,845		6,452,337	6,394,265	8,175,978	7,892,110
DIGINET INC					946,419	937,901	946,419	937,901
EXECULINES OF THE NORTHWEST INC					511,886	507,279	511,886	507,279
FEDERAL EXPRESS CORP					229,440	227,375	229,440	227,375
G T E TELEPHONE OPERATIONS		9,976,154	8,669,277		75,526,096	74,846,360	85,502,250	83,515,637
M C I TELECOMMUNICATIONS CORP					1,308,948	1,297,167	1,308,948	1,297,167
NORTHWEST PIPELINE CORP		6,430,161	5,587,810		25,070,666	24,845,029	31,500,827	30,432,839
PACIFIC GAS TRANSMISSION CO		16,339	14,199		52,730	52,255	69,069	66,454
PACIFICORP		62,300	54,139		786,766	779,685	849,066	833,824
RICHLAND-KENNEWICK-PASCO CELLULAR T					337,669	334,630	337,669	334,630
SHAVER TRANSPORTATION CO					490,552	486,137	490,552	486,137
TIDEWATER BARGE LINES INC					1,519,341	1,505,667	1,519,341	1,505,667
U S CELLULAR COMPANY - RICHLAND					1,061,940	1,052,383	1,061,940	1,052,383
U S WEST INC (P N B)		551,785	479,501		1,749,277	1,733,533	2,301,062	2,213,034
UNION PACIFIC RAILROAD CO		2,741,698	2,382,534		698,498	692,211	3,440,196	3,074,745
UNITED TELEPHONE CO OF THE NORTHWES		866,044	752,593		14,345,595	14,216,486	15,211,639	14,969,079
WASHINGTON CENTRAL RAILROAD CO INC		1,793,017	1,558,134		475,099	470,823	2,268,116	2,028,957
WASHINGTON WATER POWER CO ELECTRIC					79,642	78,925	79,642	78,925
WESTERN UNION CORP		2,200	1,912				2,200	1,912
WILLIAMS TELECOMMUNICATIONS GROUP					410,149	406,458	410,149	406,458
PRIVATE CAR COMPANIES					7,278,246	7,212,743	7,278,246	7,212,743
TOTALS		38,914,601	33,816,792		157,912,992	156,491,773	196,827,593	190,308,565
CHELAN	89.7			57.9				
BURLINGTON NORTHERN RAILROAD CO		16,029,798	14,378,731		3,338,098	1,932,757	19,367,896	16,311,488
CASCADE NATURAL GAS CORP		959,854	860,990		2,747,733	1,590,937	3,707,587	2,451,927
EXECULINES OF THE NORTHWEST INC					5,279	3,057	5,279	3,057
G T E TELEPHONE OPERATIONS		7,630,545	6,844,598		40,976,889	23,725,618	48,607,434	30,570,216
NORTHWEST PIPELINE CORP		33,486	30,037		176,095	101,959	209,581	131,996
PUGET SOUND POWER & LIGHT CO					448,304	259,567	448,304	259,567
U S SPRINT COMMUNICATIONS CO LTD P					3,863,551	2,236,995	3,863,551	2,236,995
U S WEST INC (P N B)					12,589	7,289	12,589	7,289
WASHINGTON NATURAL GAS CO					3,253	1,883	3,253	1,883
PRIVATE CAR COMPANIES					5,124,326	2,966,985	5,124,326	2,966,985
TOTALS		24,653,683	22,114,356		56,696,117	32,827,047	81,349,800	54,941,403

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES - STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CLALLAM	74.6			85.7				
A T & T COMMUNICATIONS		2,457,701	1,833,445		2,464,580	2,112,145	4,922,281	3,945,590
AMERIFLIGHT INC					5,056	4,333	5,056	4,333
BLACK BALL TRANSPORT INC		107,520	80,210		6,177,301	5,293,947	6,284,821	5,374,157
BRIX MARITIME BARGING INC					8,652	7,415	8,652	7,415
EMPIRE AIRLINES					45,511	39,003	45,511	39,003
FEDERAL EXPRESS CORP					72,844	62,427	72,844	62,427
HORIZON AIR INDUSTRIES INC					1,839,189	1,576,185	1,839,189	1,576,185
PENINSULA TELECOMMUNICATIONS INC		1,009,083	752,777		6,769,156	5,801,166	7,778,239	6,553,943
PUGET SOUND FREIGHT LINES					1,423,987	1,220,357	1,423,987	1,220,357
RICHARDSON AVIATION					25,209	21,604	25,209	21,604
SAN JUAN CELLULAR LTD PARTNERSHIP					262	225	262	225
U S WEST INC (P N B)		2,671,998	1,993,310		23,432,894	20,081,991	26,104,892	22,075,301
UNITED TELEPHONE CO OF THE NORTHWES					2,588	2,218	2,588	2,218
VICTORIA RAPID TRANSIT					400,000	342,800	400,000	342,800
WESTERN TRANSPORTATION CO					1,133,185	971,139	1,133,185	971,139
TOTALS		6,246,302	4,659,742		43,800,414	37,536,955	50,046,716	42,196,697
CLARK	97.3			91.8				
A T & T COMMUNICATIONS		483,723	470,663		14,349,260	13,172,620	14,832,983	13,643,283
ALASCOM INC					409,082	375,537	409,082	375,537
BERNERT BARGE LINES INC					84,697	77,752	84,697	77,752
BRIX MARITIME CO		149,720	145,678		526,476	483,304	676,196	628,982
BURLINGTON NORTHERN RAILROAD CO		12,049,387	11,724,053		2,007,260	1,842,665	14,056,647	13,566,718
COMMUNICATION SERVICES INC					775,000	711,450	775,000	711,450
DIGINET INC					253,294	232,524	253,294	232,524
G T E MOBILNET OF OREGON LTD		282,254	274,634		2,192,746	2,012,942	2,475,000	2,287,576
G T E TELEPHONE OPERATIONS		750,903	730,629		10,020,839	9,199,130	10,771,742	9,929,759
INTERSTATE MOBILEPHONE CO					3,800,944	3,489,267	3,800,944	3,489,267
LEWIS RIVER TELEPHONE CO INC		631,951	614,888		7,785,510	7,147,097	8,417,461	7,761,985
M C I INTERNATIONAL					10,799,999	9,914,399	10,799,999	9,914,399
M C I TELECOMMUNICATIONS CORP		824,186	801,933		3,827,877	3,513,992	4,652,063	4,315,925
NORTHWEST NATURAL GAS CO		39,144	38,087		27,552,890	25,293,555	27,592,034	25,331,642
NORTHWEST PIPELINE CORP		1,712,620	1,666,380		5,267,657	4,835,709	6,980,277	6,502,089
OLYMPIC PIPELINE		444,333	432,336		2,867,847	2,632,684	3,312,180	3,065,020
PACIFIC INLAND NAVIGATION INC					649,330	596,085	649,330	596,085
PACIFICORP		5,102,392	4,964,627		19,783,726	18,161,461	24,886,118	23,126,088
PORTLAND GENERAL ELECTRIC CO					12,921	11,861	12,921	11,861
SHAVER TRANSPORTATION CO					755,864	693,883	755,864	693,883
TIDEWATER BARGE LINES INC					10,452,136	9,595,061	10,452,136	9,595,061
TRT/FTC COMMUNICATIONS INC					591,000	542,538	591,000	542,538
U S WEST INC (P N B)		4,860,701	4,729,463		97,253,335	89,278,564	102,114,036	94,008,027
UNION PACIFIC RAILROAD CO		54,648	53,173		912,265	837,459	966,913	890,632
WESTERN TRANSPORTATION CO					1,250,257	1,147,736	1,250,257	1,147,736
WESTERN UNION CORP		6,000	5,838				6,000	5,838
WILLIAMS TELECOMMUNICATIONS GROUP					443,859	407,463	443,859	407,463
PRIVATE CAR COMPANIES					2,165,602	1,988,018	2,165,602	1,988,018
TOTALS		27,391,962	26,652,382		226,791,673	208,194,756	254,183,635	234,847,138
COLUMBIA	97.5			94.6				
A T & T COMMUNICATIONS					2,633,872	2,491,643	2,633,872	2,491,643
BURLINGTON NORTHERN RAILROAD CO					29,514	27,920	29,514	27,920
COLUMBIA RURAL ELECTRIC ASSOC INC		550,301	536,543		2,629,572	2,487,575	3,179,873	3,024,118
INLAND POWER & LIGHT CO					31,343	29,650	31,343	29,650
INLAND TELEPHONE CO					5,913	5,594	5,913	5,594
PACIFIC GAS TRANSMISSION CO		92,676	90,359		1,757,759	1,662,840	1,850,435	1,753,199
PACIFICORP		89,856	87,610		2,778,451	2,628,415	2,868,307	2,716,025
SHAVER TRANSPORTATION CO					87,333	82,617	87,333	82,617
TIDEWATER BARGE LINES INC					760,592	719,520	760,592	719,520
U S WEST INC (P N B)		228,203	222,498		1,941,632	1,836,784	2,169,835	2,059,282
UNION PACIFIC RAILROAD CO		497,830	485,385		142,718	135,011	640,548	620,396
PRIVATE CAR COMPANIES					560,804	530,520	560,804	530,520
TOTALS		1,458,866	1,422,395		13,359,503	12,638,089	14,818,369	14,060,484

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES — STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COWLITZ	89.4			97.6				
A T & T COMMUNICATIONS		1,015,318	907,695		8,414,003	8,212,066	9,429,321	9,119,761
BERNERT BARGE LINES INC					1,278,154	1,247,478	1,278,154	1,247,478
BRIX MARITIME CO		155,388	138,917		4,396,932	4,291,407	4,552,320	4,430,324
BURLINGTON NORTHERN RAILROAD CO		13,140,534	11,747,638		1,929,776	1,883,463	15,070,310	13,631,101
CASCADE NATURAL GAS CORP		279,338	249,729		5,622,565	5,487,625	5,901,903	5,737,354
CITY OF EUGENE WATER & ELECTRIC BOA					325,469	317,656	325,469	317,656
DIGINET INC					817,532	797,912	817,532	797,912
G T E TELEPHONE OPERATIONS		373,581	333,981		2,557,505	2,496,125	2,931,086	2,830,106
LEWIS RIVER TELEPHONE CO INC		36,434	32,572		640,225	624,860	676,659	657,432
M C I TELECOMMUNICATIONS CORP					2,061,156	2,011,688	2,061,156	2,011,688
MCDANIEL CELLULAR TELEPHONE CO					864,802	844,047	864,802	844,047
NORTHWEST PIPELINE CORP		188,042	168,110		3,287,019	3,208,130	3,475,061	3,376,240
OLYMPIC PIPELINE		935,272	836,133		6,023,265	5,878,706	6,958,537	6,714,839
PACIFICORP		7,839,060	7,008,119		16,921,005	16,514,901	24,760,065	23,523,020
PORTLAND GENERAL ELECTRIC CO					1,256,477	1,226,323	1,256,477	1,226,323
RSA 698 CELLULAR INC					1,113,000	1,086,288	1,113,000	1,086,288
SHAVER TRANSPORTATION CO					533,605	520,798	533,605	520,798
TIDEWATER BARGE LINES INC					2,907,783	2,837,996	2,907,783	2,837,996
U S SPRINT COMMUNICATIONS CO LTD P					1,176,085	1,147,860	1,176,085	1,147,860
U S WEST INC (P N B)		2,846,612	2,544,872		28,251,518	27,573,482	31,098,130	30,118,354
UNION PACIFIC RAILROAD CO		272,101	243,260		2,226,480	2,173,044	2,498,581	2,416,304
WESTERN TRANSPORTATION CO					312,394	304,896	312,394	304,896
PRIVATE CAR COMPANIES					2,185,453	2,133,000	2,185,453	2,133,000
TOTALS		27,081,680	24,211,026		95,102,203	92,819,751	122,183,883	117,030,777
DOUGLAS	88.3			82.9				
AMERIFLIGHT INC					17,697	14,671	17,697	14,671
BURLINGTON NORTHERN RAILROAD CO		2,645,512	2,335,987		535,773	444,157	3,181,285	2,780,144
CASCADE NATURAL GAS CORP		200	177		1,018,591	844,412	1,018,791	844,589
EMPIRE AIRLINES					81,421	67,498	81,421	67,498
G T E TELEPHONE OPERATIONS		1,990,965	1,758,021		13,588,533	11,264,892	15,579,498	13,022,913
HORIZON AIR INDUSTRIES INC					1,126,945	934,237	1,126,945	934,237
N P A INC					1,017,604	843,594	1,017,604	843,594
NESPELEM VALLEY ELECTRIC COOP INC					27,988	23,202	27,988	23,202
PUGET SOUND POWER & LIGHT CO					530,610	439,875	530,610	439,875
RICHARDSON AVIATION					87,086	72,194	87,086	72,194
U S SPRINT COMMUNICATIONS CO LTD P		64,651	57,087		1,957,047	1,622,392	2,021,698	1,679,479
U S WEST INC (P N B)		290,768	256,749		1,168,815	968,949	1,459,583	1,225,698
WASHINGTON WATER POWER CO ELECTRIC		19,380	17,112		1,079,065	894,546	1,098,445	911,658
WESTERN UNION CORP		3,000	2,649				3,000	2,649
PRIVATE CAR COMPANIES					764,827	634,040	764,827	634,040
TOTALS		5,014,476	4,427,782		23,002,002	19,068,659	28,016,478	23,496,441
FERRY	88.2			100.0				
BURLINGTON NORTHERN RAILROAD CO		2,159,062	1,904,291		329,234	329,234	2,488,296	2,233,525
CONTEL OF THE NORTHWEST INC		271,602	239,553		6,018,993	6,018,993	6,290,595	6,258,546
TELEPHONE UTILITIES OF WASH INC					1,036,928	1,036,928	1,036,928	1,036,928
U S WEST INC (P N B)		43,541	38,403		334,985	334,985	378,526	373,388
WASHINGTON WATER POWER CO ELECTRIC					8,750,421	8,750,421	8,750,421	8,750,421
PRIVATE CAR COMPANIES					2,239,662	2,239,662	2,239,662	2,239,662
TOTALS		2,474,205	2,182,247		18,710,223	18,710,223	21,184,428	20,892,470

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES — STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
FRANKLIN			93.7				
RATIO 92.4							
A T & T COMMUNICATIONS				2,101,450	1,969,058	2,101,450	1,969,058
AMERIFLIGHT INC				309,703	290,192	309,703	290,192
BIG BEND ELECTRIC COOP INC	556,387	514,102		6,098,929	5,714,696	6,655,316	6,228,798
BURLINGTON NORTHERN RAILROAD CO	22,404,212	20,701,493		4,613,671	4,323,011	27,017,883	25,024,504
CASCADE NATURAL GAS CORP	3,300	3,049		3,008,116	2,818,605	3,011,416	2,821,654
CHEVRON USA INC	44,018	40,673		3,473,578	3,254,744	3,517,596	3,295,417
DELTA AIR LINES INC				4,339,503	4,066,114	4,339,503	4,066,114
DIGINET INC				309,455	289,959	309,455	289,959
EMERY AIR FREIGHT CORP				31,418	29,439	31,418	29,439
EMPIRE AIRLINES				302,219	283,179	302,219	283,179
FEDERAL EXPRESS CORP				164,817	154,434	164,817	154,434
GREAT AMERICAN AIRWAYS INC				31,810	29,806	31,810	29,806
HORIZON AIR INDUSTRIES INC				3,863,469	3,620,070	3,863,469	3,620,070
INLAND POWER & LIGHT CO				74,881	70,164	74,881	70,164
M C I TELECOMMUNICATIONS CORP				1,987,033	1,861,849	1,987,033	1,861,849
N P A INC				2,452,607	2,298,093	2,452,607	2,298,093
NORTHWEST PIPELINE CORP	125,941	116,369		1,440,957	1,350,177	1,566,898	1,466,546
PACIFIC INLAND NAVIGATION INC				670	628	670	628
PACIFICORP	299,786	277,002		609,382	570,991	909,168	847,993
REGIONAL EXPRESS CO				1,232	1,154	1,232	1,154
RICHARDSON AVIATION				3,093	2,898	3,093	2,898
RICHLAND-KENNEWICK-PASCO CELLULAR T				239,331	224,253	239,331	224,253
SALAIR INC				85,384	80,005	85,384	80,005
TELEPHONE UTILITIES OF WASH INC	164,563	152,056		4,311,959	4,040,306	4,476,522	4,192,362
TIDEWATER BARGE LINES INC				10,041,949	9,409,306	10,041,949	9,409,306
U S WEST INC (P N B)	1,393,433	1,287,533		14,347,521	13,443,625	15,740,954	14,731,158
UNION PACIFIC RAILROAD CO	851,468	786,756		195,995	183,647	1,047,463	970,403
WASHINGTON CENTRAL RAILROAD CO INC	155,591	143,766		40,253	37,717	195,844	181,483
WASHINGTON WATER POWER CO - GAS				152,626	143,011	152,626	143,011
WASHINGTON WATER POWER CO ELECTRIC	800	739		2,828,492	2,650,295	2,829,292	2,651,034
WESTERN UNION CORP	4,200	3,881		35,048	32,840	39,248	36,721
PRIVATE CAR COMPANIES				5,518,865	5,171,177	5,518,865	5,171,177
TOTALS	26,003,699	24,027,419		73,015,416	68,415,443	99,019,115	92,442,862
GARFIELD			93.6				
RATIO 88.3							
A T & T COMMUNICATIONS				2,471,927	2,313,724	2,471,927	2,313,724
CLEARWATER POWER CO				7,744	7,248	7,744	7,248
INLAND POWER & LIGHT CO	38,854	34,308		1,661,503	1,555,167	1,700,357	1,589,475
PACIFICORP	20,823	18,387		1,458,010	1,364,698	1,478,833	1,383,085
TIDEWATER BARGE LINES INC				823,347	770,653	823,347	770,653
U S WEST INC (P N B)	146,331	129,210		1,280,143	1,198,214	1,426,474	1,327,424
UNION PACIFIC RAILROAD CO	23,831	21,043		15,136	14,167	38,967	35,210
WASHINGTON WATER POWER CO ELECTRIC				672,008	628,999	672,008	628,999
TOTALS	229,839	202,948		8,389,818	7,852,870	8,619,657	8,055,818
GRANT			94.0				
RATIO 88.2							
A T & T COMMUNICATIONS	250,545	220,980		2,090,736	1,965,292	2,341,281	2,186,272
AMERIFLIGHT INC				20,225	19,011	20,225	19,011
BIG BEND ELECTRIC COOP INC				11,265	10,589	11,265	10,589
BURLINGTON NORTHERN RAILROAD CO	12,138,845	10,706,463		2,421,316	2,276,039	14,560,161	12,982,502
CASCADE NATURAL GAS CORP	189,848	167,446		3,049,351	2,866,590	3,239,199	3,033,836
EMPIRE AIRLINES				124,443	116,976	124,443	116,976
EVERGREEN INTERNATIONAL AIRLINES IN				964	906	964	906
FEDERAL EXPRESS CORP				40,207	37,795	40,207	37,795
G T E TELEPHONE OPERATIONS	668,624	589,727		7,186,431	6,755,245	7,855,055	7,344,972
GREAT AMERICAN AIRWAYS INC				243	228	243	228
HORIZON AIR INDUSTRIES INC				146,504	137,714	146,504	137,714
M C I TELECOMMUNICATIONS CORP				1,039,156	976,807	1,039,156	976,807
NORTHWEST PIPELINE CORP	1,100	970		220,742	207,498	221,842	208,468
PACIFICORP				266,747	250,742	266,747	250,742
PUGET SOUND POWER & LIGHT CO				348,403	327,499	348,403	327,499
RICHARDSON AVIATION				54,244	50,989	54,244	50,989
TELEPHONE UTILITIES OF WASH INC				3,733	3,509	3,733	3,509
U S SPRINT COMMUNICATIONS CO LTD P				3,311,366	3,112,683	3,311,366	3,112,683
U S WEST INC (P N B)	1,590,317	1,402,658		21,381,588	20,098,694	22,971,905	21,501,352
UNITED TELEPHONE CO OF THE NORTHWES	37,419	33,004		1,691,542	1,590,050	1,728,961	1,623,054
WASHINGTON CENTRAL RAILROAD CO INC	684,470	603,702		333,577	313,563	1,018,047	917,265
WASHINGTON WATER POWER CO - GAS				332,309	312,370	332,309	312,370
WASHINGTON WATER POWER CO ELECTRIC	120,475	106,258		4,368,835	4,106,704	4,489,310	4,212,962
WESTERN UNION CORP	5,000	4,410				5,000	4,410
YELLOWSTONE PIPELINE CO	212,059	187,036		1,041,236	978,762	1,253,295	1,165,798
PRIVATE CAR COMPANIES				5,170,398	4,860,172	5,170,398	4,860,172
TOTALS	15,898,702	14,022,654		54,655,561	51,376,227	70,554,263	65,398,881

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

085CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES - STATE OF WASHINGTON, YEAR-1991

COUNTY	NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GRAYS HARBOR				90.4				
	A T & T COMMUNICATIONS	225,463	200,662		1,543,903	1,395,688	1,769,366	1,596,350
	BRIX MARITIME BARGING INC				181,693	164,250	181,693	164,250
	BURLINGTON NORTHERN RAILROAD CO	3,161,686	2,813,900		659,481	596,172	3,821,167	3,410,072
	CASCADE NATURAL GAS CORP	257,004	228,734		5,191,535	4,693,147	5,448,539	4,921,881
	CONTEL OF THE NORTHWEST INC	661,137	588,412		3,039,435	2,747,648	3,700,572	3,336,060
	GRAYS HARBOR-MASON CELLULAR LTD PAR				367,663	332,368	367,663	332,368
	NORTHWEST PIPELINE CORP	10,819	9,629		41,647	37,649	52,466	47,278
	PENINSULA TELECOMMUNICATIONS INC	60,825	54,134		217,467	196,590	278,292	250,724
	TELEPHONE UTILITIES OF WASH INC	287,929	256,256		7,353,440	6,647,509	7,641,369	6,903,765
	U S WEST INC (P N B)	2,710,694	2,412,518		21,856,622	19,758,382	24,567,316	22,170,900
	UNION PACIFIC RAILROAD CO	193,543	172,253		500,793	452,716	694,336	624,969
	USCOC OF WASHINGTON - 4 INC				1,390,000	1,256,560	1,390,000	1,256,560
	PRIVATE CAR COMPANIES				2,367,168	2,139,919	2,367,168	2,139,919
	TOTALS	7,569,100	6,736,498		44,710,847	40,418,598	52,279,947	47,155,096
ISLAND				77.3				
	CASCADE NATURAL GAS CORP	13,700	13,262		2,275,333	1,758,833	2,289,033	1,772,095
	G T E TELEPHONE OPERATIONS	2,313,026	2,239,009		26,211,941	20,261,830	28,524,967	22,500,839
	HARBOR AIRLINES INC	227,177	219,907		454,062	350,990	681,239	570,897
	PUGET SOUND POWER & LIGHT CO	1,733,062	1,677,604		34,722,027	26,840,127	36,455,089	28,517,731
	SAN JUAN CELLULAR LTD PARTNERSHIP				453,364	350,450	453,364	350,450
	SEA COAST TOWING INC				4,951	3,827	4,951	3,827
	U S SPRINT COMMUNICATIONS CO LTD P	127,943	123,849		326,928	252,715	454,871	376,564
	WHIDBEY TELEPHONE CO	2,013,224	1,948,801		11,785,158	9,109,927	13,798,382	11,058,728
	TOTALS	6,428,132	6,222,432		76,233,764	58,928,699	82,661,896	65,151,131
JEFFERSON				93.8				
	PENINSULA TELECOMMUNICATIONS INC				303,470	284,655	303,470	284,655
	PUGET SOUND FREIGHT LINES				374,734	351,501	374,734	351,501
	PUGET SOUND POWER & LIGHT CO	1,483,067	1,256,159		18,363,469	17,224,933	19,846,536	18,481,092
	U S WEST INC (P N B)	757,544	641,640		8,403,451	7,882,438	9,160,995	8,524,078
	UNITED TELEPHONE CO OF THE NORTHWES	205,984	174,468		3,827,985	3,590,649	4,033,969	3,765,117
	TOTALS	2,446,595	2,072,267		31,273,109	29,334,176	33,719,704	31,406,443

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

085CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES - STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KING			97.0				
RATIO	83.2						
A T & T COMMUNICATIONS	11,670,358	9,709,739		144,907,514	140,560,288	156,577,872	150,270,027
ABX AIR INC				900,000	873,000	900,000	873,000
AIR B C LTD				293,000	284,210	293,000	284,210
AIR CANADA				27,750	26,918	27,750	26,918
AIR SAN JUAN/CHARTAIR INC				133,429	129,426	133,429	129,426
ALASCOM INC	1,170,322	973,708		2,320,597	2,250,979	3,490,919	3,224,687
ALASKA AIRLINES INC	53,536,654	44,542,496		121,578,055	117,930,713	175,114,709	162,473,209
ALLNET COMMUNICATION SERVICES INC				780,000	756,600	780,000	756,600
AMERICA WEST AIRLINES INC				7,150,000	6,935,500	7,150,000	6,935,500
AMERICAN AIRLINES INC				36,800,000	35,696,000	36,800,000	35,696,000
AMERICAN SHARECOM INC				6,900,000	6,693,000	6,900,000	6,693,000
AMERIFLIGHT INC				1,520,189	1,474,583	1,520,189	1,474,583
AMERIJET INTL INC				456,000	442,320	456,000	442,320
BLACK BALL TRANSPORT INC				500	485	500	485
BRITISH AIRWAYS - PLC				572,360	555,190	572,360	555,190
BRIX MARITIME BARGING INC				1,426,370	1,383,578	1,426,370	1,383,578
BURLINGTON AIR EXPRESS INC				858,134	832,390	858,134	832,390
BURLINGTON NORTHERN RAILROAD CO	33,517,829	27,886,832		5,524,101	5,358,382	39,041,930	33,245,214
CAM-NET INC				255,200	247,544	255,200	247,544
CASCADE NATURAL GAS CORP	6,028,780	5,015,945		6,380,377	6,188,966	12,409,157	11,204,911
COMMUNICATION SERVICES INC				155,000	150,350	155,000	150,350
CONTEL OF THE NORTHWEST INC				5,089,226	4,936,549	5,089,226	4,936,549
CONTINENTAL AIRLINES INC				22,390,886	21,719,159	22,390,886	21,719,159
DELTA AIR LINES INC				56,114,435	54,431,002	56,114,435	54,431,002
DHL AIRWAYS INC				2,993,403	2,903,601	2,993,403	2,903,601
DIGINET INC				1,797,491	1,743,565	1,797,491	1,743,565
EASTERN AIR LINES INC				1,300,000	1,261,000	1,300,000	1,261,000
EMERY AIR FREIGHT CORP				5,337,556	5,177,429	5,337,556	5,177,429
EMERY WORLDWIDE AIRLINES				2,900,000	2,813,000	2,900,000	2,813,000
EMPIRE AIRLINES				498,483	483,529	498,483	483,529
EVERGREEN INTERNATIONAL AIRLINES IN				1,928	1,870	1,928	1,870
FEDERAL EXPRESS CORP				16,884,633	16,378,094	16,884,633	16,378,094
G E AMERICAN COMMUNICATIONS INC				18,788,000	18,224,360	18,788,000	18,224,360
G T E TELEPHONE OPERATIONS	21,598,483	17,969,935		156,129,311	151,445,436	177,727,794	169,415,371
GREAT AMERICAN AIRWAYS INC				89,899	87,202	89,899	87,202
HARBOR AIRLINES INC				176,067	170,785	176,067	170,785
HAWAIIAN AIRLINES INC				2,371,600	2,300,452	2,371,600	2,300,452
HORIZON AIR INDUSTRIES INC	6,580,494	5,474,971		29,261,916	28,384,058	35,842,410	33,859,029
INTERSTATE MOBILEPHONE CO				67,681,668	65,651,218	67,681,668	65,651,218
JAPAN AIR LINES CO LTD				539,100	522,927	539,100	522,927
KENMORE AIR HARBOR INC				721,691	700,040	721,691	700,040
LAKE UNION AIR SERVICE INC	2,589,900	2,154,797		587,472	569,848	3,177,372	2,724,645
M C I TELECOMMUNICATIONS CORP				19,136,240	18,562,153	19,136,240	18,562,153
MARTINAIR LTD				461,000	447,170	461,000	447,170
METHOW AVIATION INC				236,511	229,415	236,511	229,415
N P A INC				13,768,691	13,355,630	13,768,691	13,355,630
NORTHWEST AIRLINES INC				62,426,970	60,554,161	62,426,970	60,554,161
NORTHWEST PIPELINE CORP	506,852	421,701		5,977,249	5,797,931	6,484,101	6,219,632
OLYMPIC PIPELINE	6,522,074	5,426,366		16,141,428	15,657,187	22,663,502	21,083,553
PAN AMERICAN WORLD AIRWAYS INC				2,700,000	2,619,000	2,700,000	2,619,000
PUGET SOUND FREIGHT LINES				3,333,222	3,233,226	3,333,222	3,233,226
PUGET SOUND POWER & LIGHT CO	102,549,234	85,320,957		599,134,541	581,160,505	701,683,775	666,481,462
REGIONAL EXPRESS CO				12,220	11,853	12,220	11,853
RICHARDSON AVIATION				446,081	432,699	446,081	432,699
SALAIR INC				150,474	145,960	150,474	145,960
SCANDINAVIAN AIRLINES OF N AMER INC				856,000	830,320	856,000	830,320
SEA COAST TOWING INC				2,846,594	2,761,197	2,846,594	2,761,197
SEATTLE MSA LTD PARTNERSHIP	1,596,641	1,328,405		45,570,655	44,203,535	47,167,296	45,531,940
TACOMA TELEPHONE EXCHANGE INC				5,000	4,850	5,000	4,850
TANNER ELECTRIC COOP	78,879	65,627		2,353,419	2,282,819	2,432,298	2,348,446
TELEPHONE UTILITIES OF WASH INC	1,321,354	1,099,367		16,531,427	16,035,483	17,852,781	17,134,850
THAI AIRWAYS INTERNATIONAL LTD				1,300,000	1,261,000	1,300,000	1,261,000
TIME AIR INC				684,000	663,480	684,000	663,480
TRANS WORLD AIRLINES INC				5,700,000	5,529,001	5,700,000	5,529,001
U S AIR INC				28,387,488	27,535,863	28,387,488	27,535,863
U S SPRINT COMMUNICATIONS CO LTD P				14,112,775	13,689,392	14,112,775	13,689,392
U S WEST INC (P N B)	251,019,617	208,848,323		943,997,744	915,677,811	1,195,017,361	1,124,526,134
UNION PACIFIC RAILROAD CO	5,578,740	4,641,513		1,784,775	1,731,231	7,363,515	6,372,744
UNITED AIR LINES INC				91,473,977	88,729,757	91,473,977	88,729,757
UNITED PARCEL SERVICE CO				11,950,393	11,591,881	11,950,393	11,591,881
UTA FRENCH AIRLINES				750,000	727,500	750,000	727,500
WASHINGTON NATURAL GAS CO	39,789,643	33,104,983		267,622,523	259,593,853	307,412,166	292,698,836
WESTERN UNION CORP				237,555	230,429	237,555	230,429
WILLIAMS TELECOMMUNICATIONS GROUP				5,960	5,781	5,960	5,781
PRIVATE CAR COMPANIES				9,197,414	8,921,490	9,197,414	8,921,490
TOTALS	545,655,854	453,985,665		2,899,885,667	2,812,889,109	3,445,541,521	3,266,874,774

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES – STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KITSAP	88.8			100.0				
A T & T COMMUNICATIONS		445,054	395,208		1,603,892	1,603,892	2,048,946	1,999,100
AMERIFLIGHT INC					2,528	2,528	2,528	2,528
BREMERTON CELLULAR TELEPHONE CO					1,700,000	1,700,000	1,700,000	1,700,000
BURLINGTON NORTHERN RAILROAD CO					247,139	247,139	247,139	247,139
CASCADE NATURAL GAS CORP		1,334,569	1,185,097		10,814,865	10,814,865	12,149,434	11,999,962
EMPIRE AIRLINES					94,932	94,932	94,932	94,932
FEDERAL EXPRESS CORP					56,166	56,166	56,166	56,166
INTERSTATE MOBILEPHONE CO					46,026	46,026	46,026	46,026
PENINSULA LIGHT CO					50,479	50,479	50,479	50,479
PUGET SOUND POWER & LIGHT CO		10,502,951	9,326,622		106,194,333	106,194,333	116,697,284	115,520,955
SEA COAST TOWING INC					50,448	50,448	50,448	50,448
SEATTLE MSA LTD PARTNERSHIP					2,774,941	2,774,941	2,774,941	2,774,941
TELEPHONE UTILITIES OF WASH INC		382,880	339,997		7,829,299	7,829,299	8,212,179	8,169,296
U S WEST INC (P N B)		6,367,076	5,653,964		56,587,673	56,587,673	62,954,749	62,241,637
UNITED TELEPHONE CO OF THE NORTHWES		1,180,434	1,048,227		17,953,854	17,953,854	19,134,288	19,002,081
TOTALS		20,212,964	17,949,115		206,006,575	206,006,575	226,219,539	223,955,690
KITTITAS	82.8			96.8				
A T & T COMMUNICATIONS		932,641	772,227		14,967,389	14,488,434	15,900,030	15,260,661
BURLINGTON NORTHERN RAILROAD CO		52,869	43,775		75,673	73,252	128,542	117,027
CONTEL OF THE NORTHWEST INC					13,567	13,133	13,567	13,133
DIGINET INC					327,447	316,969	327,447	316,969
ELLENSBURG TELEPHONE CO INC		1,590,202	1,316,688		15,245,104	14,757,260	16,835,306	16,073,948
INLAND TELEPHONE CO		311,242	257,709		1,017,453	984,894	1,328,695	1,242,603
KITTITAS CELLULAR JOINT VENLURE					1,830,000	1,771,440	1,830,000	1,771,440
NORTHWEST PIPELINE CORP		18,650	15,442		489,756	474,084	508,406	489,526
PACIFICORP					1,098,868	1,063,704	1,098,868	1,063,704
PUGET SOUND POWER & LIGHT CO		1,875,842	1,553,197		25,505,266	24,689,099	27,381,108	26,242,296
TELEPHONE UTILITIES OF WASH INC		150,032	124,226		417,420	404,062	567,452	528,288
U S WEST INC (P N B)		476,261	394,344		4,253,710	4,117,590	4,729,971	4,511,934
WASHINGTON CENTRAL RAILROAD CO INC		1,800,832	1,491,090		394,335	381,716	2,195,167	1,872,806
WESTERN SUB-RSA LTD PARTNERSHIP					126,500	122,452	126,500	122,452
PRIVATE CAR COMPANIES					2,041,045	1,975,729	2,041,045	1,975,729
TOTALS		7,208,571	5,968,698		67,803,533	65,633,818	75,012,104	71,602,516
KLICKITAT	92.7			90.7				
A T & T COMMUNICATIONS		463,815	429,956		737,157	668,601	1,200,972	1,098,557
BERNERT BARGE LINES INC					7,700	6,984	7,700	6,984
BRIX MARITIME CO					411,678	373,392	411,678	373,392
BURLINGTON NORTHERN RAILROAD CO		21,318,392	19,762,148		3,959,306	3,591,093	25,277,698	23,353,241
NORTHWEST NATURAL GAS CO		2,410	2,234		2,153,639	1,953,351	2,156,049	1,955,585
NORTHWEST PIPELINE CORP		231,811	214,888		4,922,826	4,465,003	5,154,637	4,679,891
PACIFIC INLAND NAVIGATION INC					114,682	104,017	114,682	104,017
PACIFICORP		878,582	814,446		2,401,145	2,177,838	3,279,727	2,992,284
PORTLAND GENERAL ELECTRIC CO					4,028	3,653	4,028	3,653
TIDEWATER BARGE LINES INC					260,664	236,422	260,664	236,422
U S WEST INC (P N B)					398,604	361,534	398,604	361,534
UNION PACIFIC RAILROAD CO		13,958	12,940		28,060	25,451	42,018	38,391
UNITED TELEPHONE CO OF THE NORTHWES		542,228	502,644		13,241,687	12,010,209	13,783,915	12,512,853
WASHINGTON WATER POWER CO - GAS		400	371		428,755	388,880	429,155	389,251
WILLIAMS TELECOMMUNICATIONS GROUP					1,229,973	1,115,585	1,229,973	1,115,585
PRIVATE CAR COMPANIES					5,560,898	5,043,736	5,560,898	5,043,736
TOTALS		23,454,596	21,739,627		35,860,802	32,525,749	59,312,398	54,265,376
LEWIS	85.0			94.9				
A T & T COMMUNICATIONS					1,460,186	1,385,716	1,460,186	1,385,716
BENTON RURAL ELECTRIC ASSOC INC					43,727	41,497	43,727	41,497
BURLINGTON NORTHERN RAILROAD CO		10,504,948	8,929,206		1,607,428	1,525,447	12,112,376	10,454,653
CHEHALIS WESTERN RAILROAD CO		374,332	318,183		98,821	93,781	473,153	411,964
MCDANIEL CELLULAR TELEPHONE CO					365,198	346,573	365,198	346,573
NORTHWEST PIPELINE CORP		1,677,098	1,425,534		10,057,771	9,544,824	11,734,869	10,970,358
OLYMPIC PIPELINE		4,900	4,165		4,275,232	4,057,193	4,280,132	4,061,358
PACIFICORP		66,441,700	56,475,445		130,990,720	124,310,193	197,432,420	180,785,638
PORTLAND GENERAL ELECTRIC CO		910,801	774,181		6,803,132	6,456,172	7,713,933	7,230,353
PUGET SOUND POWER & LIGHT CO		2,994,092	2,544,978		23,435,838	22,240,610	26,429,930	24,785,588
TELEPHONE UTILITIES OF WASH INC		342,624	291,230		4,948,685	4,696,302	5,291,309	4,987,532
U S SPRINT COMMUNICATIONS CO LTD P					1,748,871	1,659,680	1,748,871	1,659,680
U S WEST INC (P N B)		1,847,993	1,570,794		21,270,489	20,185,693	23,118,482	21,756,487
UNION PACIFIC RAILROAD CO		175,961	149,566		1,679,558	1,593,902	1,855,519	1,743,468
WASHINGTON NATURAL GAS CO		904,270	768,630		18,258,663	17,327,471	19,162,933	18,096,101
WASHINGTON WATER POWER CO - GAS		535,733	455,373		10,131,572	9,614,862	10,667,305	10,070,235
WASHINGTON WATER POWER CO ELECTRIC		5,732,721	4,872,813		41,656,066	39,531,607	47,388,787	44,404,420
PRIVATE CAR COMPANIES					3,138,143	2,978,093	3,138,143	2,978,093
TOTALS		92,447,173	78,580,098		281,970,100	267,589,616	374,417,273	346,169,714

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES — STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LINCOLN			89.1				
A T & T COMMUNICATIONS	478,650	437,007		6,579,543	5,862,372	7,058,193	6,299,379
BIG BEND ELECTRIC COOP INC				26,486	23,599	26,486	23,599
BURLINGTON NORTHERN RAILROAD CO	20,317,698	18,550,057		3,961,682	3,529,859	24,279,380	22,079,916
CHEVRON USA INC				282,958	252,115	282,958	252,115
DIGINET INC				322,523	287,368	322,523	287,368
INLAND POWER & LIGHT CO				23,390	20,840	23,390	20,840
LINCOLN ELECTRIC COOP INC	1,703,999	1,555,752		3,472,164	3,093,698	5,176,163	4,649,450
NORTHWEST PIPELINE CORP	700	639		596,834	531,779	597,534	532,418
TELEPHONE UTILITIES OF WASH INC	202,779	185,137		2,978,584	2,653,918	3,181,363	2,839,055
U S SPRINT COMMUNICATIONS CO LTD P				825,351	735,388	825,351	735,388
U S WEST INC (P N B)	1,172,965	1,070,919		6,365,341	5,671,520	7,538,306	6,742,439
UNION PACIFIC RAILROAD CO	836,035	763,300		192,961	171,928	1,028,996	935,228
WASHINGTON WATER POWER CO - GAS	8,553	7,809		2,956,283	2,634,047	2,964,836	2,641,856
WASHINGTON WATER POWER CO ELECTRIC	1,010,008	922,137		29,983,620	26,715,404	30,993,628	27,637,541
YELLOWSTONE PIPELINE CO				1,295,353	1,154,160	1,295,353	1,154,160
PRIVATE CAR COMPANIES				6,379,190	5,683,860	6,379,190	5,683,860
TOTALS	25,731,387	23,492,757		66,242,263	59,021,855	91,973,650	82,514,612
MASON			83.5				
A T & T COMMUNICATIONS	431,235	330,326		1,225,797	1,023,540	1,657,032	1,353,866
BURLINGTON NORTHERN RAILROAD CO	787,536	603,253		343,066	286,459	1,130,602	889,712
CASCADE NATURAL GAS CORP	77,450	59,328		3,069,481	2,563,019	3,146,931	2,622,347
GRAYS HARBOR-MASON CELLULAR LTD PAR				408,337	340,961	408,337	340,961
INLAND TELEPHONE CO				387,069	323,202	387,069	323,202
NORTHWEST PIPELINE CORP	36,563	28,007		99,970	83,474	136,533	111,481
TELEPHONE UTILITIES OF WASH INC				183,454	153,184	183,454	153,184
U S WEST INC (P N B)	1,031,625	790,224		17,435,583	14,558,710	18,467,208	15,348,934
PRIVATE CAR COMPANIES				766,076	639,673	766,076	639,673
TOTALS	2,364,409	1,811,138		23,918,833	19,972,222	26,283,242	21,783,360
OKANOGAN			79.4				
A T & T COMMUNICATIONS	2,229	1,881		18,678	14,830	20,907	16,711
AMERIFLIGHT INC				6,320	5,018	6,320	5,018
BURLINGTON NORTHERN RAILROAD CO	5,328,348	4,497,125		1,080,887	858,224	6,409,235	5,355,349
CONTEL OF THE NORTHWEST INC	431,476	364,165		9,143,552	7,259,981	9,575,028	7,624,146
EMPIRE AIRLINES				9,955	7,904	9,955	7,904
G T E TELEPHONE OPERATIONS	167,695	141,535		1,605,167	1,274,504	1,772,862	1,416,039
NESPELEM VALLEY ELECTRIC COOP INC	88,366	74,581		1,483,648	1,178,016	1,572,014	1,252,597
TELEPHONE UTILITIES OF WASH INC	124,558	105,127		3,379,791	2,683,554	3,504,349	2,788,681
U S WEST INC (P N B)	1,483,492	1,252,066		10,941,862	8,687,835	12,425,354	9,939,901
WESTERN UNION CORP	4,100	3,460				4,100	3,460
PRIVATE CAR COMPANIES				3,767,901	2,991,714	3,767,901	2,991,714
TOTALS	7,630,264	6,439,940		31,437,761	24,961,580	39,068,025	31,401,520
PACIFIC			89.8				
A T & T COMMUNICATIONS	249,846	203,624		1,328,962	1,193,408	1,578,808	1,397,032
BRIX MARITIME CO				98,098	88,092	98,098	88,092
BURLINGTON NORTHERN RAILROAD CO	1,514,276	1,234,135		306,676	275,395	1,820,952	1,509,530
CONTEL OF THE NORTHWEST INC	101,351	82,601		578,843	519,801	680,194	602,402
TELEPHONE UTILITIES OF WASH INC	300,602	244,990		6,040,140	5,424,047	6,340,742	5,669,037
U S WEST INC (P N B)	478,081	389,636		4,424,775	3,973,448	4,902,856	4,363,084
WESTERN WAHKIAKUM COUNTY TELEPHONE	38,676	31,521		682,891	613,236	721,567	644,757
PRIVATE CAR COMPANIES				1,406,112	1,262,687	1,406,112	1,262,687
TOTALS	2,682,832	2,186,507		14,866,497	13,350,114	17,549,329	15,536,621
PEND OREILLE			95.5				
BURLINGTON NORTHERN RAILROAD CO	176,996	151,863		35,845	34,232	212,841	186,095
G T E TELEPHONE OPERATIONS	793,349	680,694		6,361,347	6,075,086	7,154,696	6,755,780
INLAND POWER & LIGHT CO	213,733	183,383		3,580,939	3,419,797	3,794,672	3,603,180
U S WEST INC (P N B)				340,406	325,087	340,406	325,087
WASHINGTON WATER POWER CO ELECTRIC				315,443	301,248	315,443	301,248
PRIVATE CAR COMPANIES				96,472	92,132	96,472	92,132
TOTALS	1,184,078	1,015,940		10,730,452	10,247,582	11,914,530	11,263,522

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES — STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
PIERCE	87.6			92.2				
A T & T COMMUNICATIONS		4,687,100	4,105,899		14,943,905	13,778,280	19,631,005	17,884,179
BRIX MARITIME BARGING INC					389,342	358,973	389,342	358,973
BURLINGTON NORTHERN RAILROAD CO		15,552,595	13,624,073		2,383,396	2,197,488	17,935,991	15,821,561
CHEHALIS WESTERN RAILROAD CO		1,957,432	1,714,711		553,274	510,117	2,510,706	2,224,828
DIGINET INC					368,227	339,505	368,227	339,505
EVERGREEN INTERNATIONAL AIRLINES IN					170,608	157,301	170,608	157,301
FEDERAL EXPRESS CORP					56,166	51,785	56,166	51,785
INTERSTATE MOBILEPHONE CO					7,554,030	6,964,816	7,554,030	6,964,816
M C I TELECOMMUNICATIONS CORP					2,200,396	2,028,765	2,200,396	2,028,765
NORTHWEST PIPELINE CORP		868,136	760,487		3,971,571	3,661,789	4,839,707	4,422,276
OLYMPIC PIPELINE		386,922	338,944		4,530,103	4,176,756	4,917,025	4,515,700
PENINSULA LIGHT CO		3,908,762	3,424,076		16,640,759	15,342,780	20,549,521	18,766,856
PUGET SOUND POWER & LIGHT CO		27,146,359	23,780,212		174,061,902	160,485,074	201,208,261	184,265,286
SEA COAST TOWING INC					1,246,416	1,149,196	1,246,416	1,149,196
SEATTLE MSA LTD PARTNERSHIP		329,470	288,616		5,162,562	4,759,883	5,492,032	5,048,499
TACOMA TELEPHONE EXCHANGE INC					65,000	59,930	65,000	59,930
TANNER ELECTRIC COOP		14,163	12,407		421,171	388,320	435,334	400,727
TELEPHONE UTILITIES OF WASH INC		3,606,475	3,159,270		28,031,781	25,845,303	31,638,256	29,004,573
U S SPRINT COMMUNICATIONS CO LTD P					1,994,446	1,838,881	1,994,446	1,838,881
U S WEST INC (P N B)		16,882,288	14,788,881		211,916,044	195,386,589	228,798,332	210,175,470
UNION PACIFIC RAILROAD CO		2,101,897	1,841,252		2,066,823	1,905,612	4,168,710	3,746,864
WASHINGTON NATURAL GAS CO		8,494,272	7,440,983		79,805,713	73,580,868	88,299,985	81,021,851
WESTERN UNION CORP					34,205	31,537	34,205	31,537
YELM TELEPHONE CO		32,883	28,806		1,203,194	1,109,345	1,236,077	1,138,151
PRIVATE CAR COMPANIES					4,690,784	4,324,900	4,690,784	4,324,900
TOTALS		85,968,744	75,308,617		564,461,818	520,433,793	650,430,562	595,742,410
SAN JUAN	76.6			66.2				
AERONAUTICAL SERVICES INC					303,192	200,713	303,192	200,713
AIR SAN JUAN/CHARTAIR INC					284,538	188,364	284,538	188,364
BRIX MARITIME BARGING INC					571,035	378,025	571,035	378,025
DIGINET INC					409,061	270,798	409,061	270,798
EMPIRE AIRLINES					49,777	32,953	49,777	32,953
HARBOR AIRLINES INC					12,450	8,242	12,450	8,242
KENMORE AIR HARBOR INC					78,309	51,841	78,309	51,841
LAKE UNION AIR SERVICE INC					322,628	213,580	322,628	213,580
METHOW AVIATION INC					56,994	37,730	56,994	37,730
SAN JUAN CELLULAR LTD PARTNERSHIP					339,510	224,756	339,510	224,756
SIMMONS CELLULAR OF WASHINGTON INC					873,630	578,343	873,630	578,343
TELEPHONE UTILITIES OF WASH INC		9,000	6,894				9,000	6,894
U S WEST INC (P N B)		100,907	77,294		72,190	47,790	173,097	125,084
WEST ISLE AIR INC					77,002	50,975	77,002	50,975
WHIDBEY TELEPHONE CO					80,395	53,221	80,395	53,221
TOTALS		109,907	84,188		3,530,711	2,337,331	3,640,618	2,421,519
SKAGIT	90.6			100.0				
A T & T COMMUNICATIONS		135,129	122,427		839,711	839,711	974,840	962,138
AERONAUTICAL SERVICES INC					299,808	299,808	299,808	299,808
AIR SAN JUAN/CHARTAIR INC					19,342	19,342	19,342	19,342
AMERIFLIGHT INC					3,792	3,792	3,792	3,792
BRIX MARITIME BARGING INC					181,693	181,693	181,693	181,693
BURLINGTON NORTHERN RAILROAD CO		7,030,874	6,369,973		1,056,312	1,056,312	8,087,186	7,426,285
CASCADE NATURAL GAS CORP		802,955	727,477		12,161,851	12,161,851	12,964,806	12,889,328
CONTEL OF THE NORTHWEST INC		4,374,092	3,962,927		39,116,165	39,116,165	43,490,257	43,079,092
DIGINET INC					384,676	384,676	384,676	384,676
G T E TELEPHONE OPERATIONS		2,264,101	2,051,275		18,817,541	18,817,541	21,081,642	20,868,816
NORTHWEST PIPELINE CORP		797,851	722,853		4,675,698	4,675,698	5,473,549	5,398,551
OLYMPIC PIPELINE		2,713,832	2,458,732		8,872,525	8,872,525	11,586,357	11,331,257
PUGET SOUND POWER & LIGHT CO		11,990,980	10,863,827		117,000,959	117,000,959	128,991,939	127,864,786
SAN JUAN CELLULAR LTD PARTNERSHIP		85,341	77,319		621,523	621,523	706,864	698,842
SEA COAST TOWING INC					19,152	19,152	19,152	19,152
SIMMONS CELLULAR OF WASHINGTON INC					658,370	658,370	658,370	658,370
TRANS MOUNTAIN OIL PIPE LINE CORP		748,748	678,365		585,889	585,889	1,334,637	1,264,254
U S WEST INC (P N B)		119,916	108,644		560,855	560,855	680,771	669,499
WEST ISLE AIR INC					130,784	130,784	130,784	130,784
PRIVATE CAR COMPANIES					3,381,842	3,381,842	3,381,842	3,381,842
TOTALS		31,063,819	28,143,819		209,388,488	209,388,488	240,452,307	237,532,307

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES — STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SKAMANIA			92.2				
93.5							
A T & T COMMUNICATIONS	180,517	168,783		325,055	299,701	505,572	468,484
BRIX MARITIME CO	50,341	47,069		745,181	687,056	795,522	734,125
BURLINGTON NORTHERN RAILROAD CO	8,256,859	7,720,163		1,514,128	1,396,026	9,770,987	9,116,189
G T E TELEPHONE OPERATIONS	166,786	155,945		1,626,129	1,499,291	1,792,915	1,655,236
LEWIS RIVER TELEPHONE CO INC				5,876	5,418	5,876	5,418
M C I TELECOMMUNICATIONS CORP				2,414,102	2,225,802	2,414,102	2,225,802
NORTHWEST NATURAL GAS CO	2,729	2,552		549,187	506,351	551,916	508,903
NORTHWEST PIPELINE CORP	17,726	16,574		1,611,795	1,486,076	1,629,521	1,502,650
PACIFICORP	3,844,713	3,594,806		31,975,656	29,481,556	35,820,369	33,076,362
U S WEST INC (P N B)				142,031	130,952	142,031	130,952
UNION PACIFIC RAILROAD CO	9,423	8,811		14,121	13,020	23,544	21,831
UNITED TELEPHONE CO OF THE NORTHWES	138,812	129,789		3,468,629	3,198,076	3,607,441	3,327,865
WASHINGTON WATER POWER CO - GAS	5,568	5,206		126,141	116,302	131,709	121,508
WILLIAMS TELECOMMUNICATIONS GROUP				1,810,060	1,668,875	1,810,060	1,668,875
PRIVATE CAR COMPANIES				2,036,100	1,877,282	2,036,100	1,877,282
TOTALS	12,673,474	11,849,698		48,364,191	44,591,784	61,037,665	56,441,482
SNOHOMISH			98.9				
82.1							
A T & T COMMUNICATIONS	747,540	613,731		5,366,937	5,307,901	6,114,477	5,921,632
AMERIFLIGHT INC				5,056	5,000	5,056	5,000
BRITISH AIRWAYS - P				5,540	5,479	5,540	5,479
BRIX MARITIME BARGING INC				224,953	222,478	224,953	222,478
BURLINGTON NORTHERN RAILROAD CO	21,645,550	17,771,000		3,996,508	3,952,549	25,642,058	21,723,549
CASCADE NATURAL GAS CORP	5,100	4,187		1,209,709	1,196,402	1,214,809	1,200,589
DIGINET INC				344,446	340,657	344,446	340,657
FEDERAL EXPRESS CORP				37,374	36,963	37,374	36,963
G T E TELEPHONE OPERATIONS	95,213,194	78,170,033		346,341,707	342,531,950	441,554,901	420,701,983
GREAT AMERICAN AIRWAYS INC				1,135	1,123	1,135	1,123
HARBOR AIRLINES INC				244	241	244	241
INTERSTATE MOBILEPHONE CO				4,427,172	4,378,473	4,427,172	4,378,473
METHOW AVIATION INC				70,701	69,923	70,701	69,923
NORTHWEST PIPELINE CORP	1,605,323	1,317,989		6,619,249	6,546,435	8,224,572	7,864,404
OLYMPIC PIPELINE	258,674	212,372		15,749,536	15,576,290	16,008,210	15,788,662
PUGET SOUND FREIGHT LINES				42,826	42,355	42,826	42,355
PUGET SOUND POWER & LIGHT CO	805,200	661,068		5,035,466	4,980,076	5,840,666	5,641,144
SALAIR INC				363	359	363	359
SEA COAST TOWING INC				365,623	361,600	365,623	361,600
SEATTLE MSA LTD PARTNERSHIP	98,060	80,507		4,467,671	4,418,527	4,565,731	4,499,034
U S SPRINT COMMUNICATIONS CO LTD P	1,242,952	1,020,464		8,477,933	8,384,676	9,720,885	9,405,140
U S WEST INC (P N B)	81,077	66,564		383,226	379,009	464,303	445,573
UNITED PARCEL SERVICE CO				149,607	147,961	149,607	147,961
WASHINGTON NATURAL GAS CO	1,472,611	1,209,012		44,175,670	43,689,741	45,648,281	44,898,753
WESTERN UNION CORP				34,581	34,201	34,581	34,201
PRIVATE CAR COMPANIES				7,167,164	7,088,324	7,167,164	7,088,324
TOTALS	123,175,281	101,126,907		454,700,397	449,698,693	577,875,678	550,825,600

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES — STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SPOKANE			100.0				
81.7							
A T & T COMMUNICATIONS	3,642,611	2,976,013		60,226,022	60,226,022	63,868,633	63,202,035
ALASKA AIRLINES INC				1,215,767	1,215,767	1,215,767	1,215,767
ALTCOM CORP				350,000	350,000	350,000	350,000
AMERIFLIGHT INC				471,508	471,508	471,508	471,508
BURLINGTON AIR EXPRESS INC				6,866	6,866	6,866	6,866
BURLINGTON NORTHERN RAILROAD CO	21,598,239	17,645,764		4,854,699	4,854,699	26,452,938	22,500,463
CHEVRON USA INC	42,876	35,030		328,578	328,578	371,454	363,608
CONTINENTAL AIRLINES INC				4,309,114	4,309,114	4,309,114	4,309,114
COURTESY COMMUNICATIONS INC				398,000	398,000	398,000	398,000
DELTA AIR LINES INC				4,946,062	4,946,062	4,946,062	4,946,062
DHL AIRWAYS INC				6,597	6,597	6,597	6,597
DIGINET INC				529,648	529,648	529,648	529,648
EMERY AIR FREIGHT CORP				31,026	31,026	31,026	31,026
EMPIRE AIRLINES				765,438	765,438	765,438	765,438
FEDERAL EXPRESS CORP				9,717,412	9,717,412	9,717,412	9,717,412
G T E TELEPHONE OPERATIONS	233,334	190,633		1,841,641	1,841,641	2,074,975	2,032,274
GREAT AMERICAN AIRWAYS INC				99,530	99,530	99,530	99,530
HORIZON AIR INDUSTRIES INC				8,893,790	8,893,790	8,893,790	8,893,790
INLAND POWER & LIGHT CO	2,024,252	1,653,813		22,135,574	22,135,574	24,159,826	23,789,387
KOOTENAI ELECTRIC COOP INC				179,999	179,999	179,999	179,999
M C I TELECOMMUNICATIONS CORP				1,079,097	1,079,097	1,079,097	1,079,097
N P A INC				2,420,699	2,420,699	2,420,699	2,420,699
NORTHWEST AIRLINES INC				5,173,030	5,173,030	5,173,030	5,173,030
NORTHWEST PIPELINE CORP	474,287	387,493		1,914,751	1,914,751	2,389,038	2,302,244
PACIFIC GAS TRANSMISSION CO	4,105,650	3,354,315		22,693,305	22,693,305	26,798,955	26,047,620
REGIONAL EXPRESS CO				26,083	26,083	26,083	26,083
RICHARDSON AVIATION				3,807	3,807	3,807	3,807
SALAIR INC				1,033,198	1,033,198	1,033,198	1,033,198
SPOKANE MSA LTD PARTNERSHIP				2,400,000	2,400,000	2,400,000	2,400,000
SPOKANE CELLULAR TELEPHONE CO				6,400,000	6,400,000	6,400,000	6,400,000
TELEPHONE UTILITIES OF WASH INC	1,906,169	1,557,340		10,144,105	10,144,105	12,050,274	11,701,445
U S SPRINT COMMUNICATIONS CO LTD P	114,688	93,700		14,386,794	14,386,794	14,501,482	14,480,494
U S WEST INC (P N B)	15,440,548	12,614,927		173,861,608	173,861,608	189,302,156	186,476,535
UNION PACIFIC RAILROAD CO	8,833,578	7,217,034		2,484,130	2,484,130	11,317,708	9,701,164
UNITED AIR LINES INC				9,026,023	9,026,023	9,026,023	9,026,023
WASHINGTON WATER POWER CO - GAS	76,126	62,195		33,579,729	33,579,729	33,655,855	33,641,924
WASHINGTON WATER POWER CO ELECTRIC	18,028,129	14,728,985		172,442,216	172,442,216	190,470,345	187,171,201
WESTERN UNION CORP	39,000	31,863		32,791	32,791	71,791	64,654
YELLOWSTONE PIPELINE CO	496,874	405,946		2,691,678	2,691,678	3,188,552	3,097,624
PRIVATE CAR COMPANIES				9,702,876	9,702,876	9,702,876	9,702,876
TOTALS	77,056,361	62,955,051		592,803,191	592,803,191	669,859,552	655,758,242
STEVENS			92.7				
86.9							
BURLINGTON NORTHERN RAILROAD CO	5,985,157	5,201,102		1,119,292	1,037,586	7,104,449	6,238,688
INLAND POWER & LIGHT CO	128,013	111,243		3,096,668	2,870,612	3,224,681	2,981,855
TELEPHONE UTILITIES OF WASH INC	349,262	303,508		5,936,616	5,503,241	6,285,878	5,806,749
U S WEST INC (P N B)	965,632	839,133		10,271,101	9,521,312	11,236,733	10,360,445
WASHINGTON WATER POWER CO - GAS	3,210	2,790		5,516,220	5,113,537	5,519,430	5,116,327
WASHINGTON WATER POWER CO ELECTRIC	1,444,376	1,255,164		152,625,759	141,484,079	154,070,135	142,739,243
PRIVATE CAR COMPANIES				4,683,164	4,341,294	4,683,164	4,341,294
TOTALS	8,875,650	7,712,940		183,248,820	169,871,661	192,124,470	177,584,601
THURSTON			90.3				
91.4							
A T & T COMMUNICATIONS	292,793	267,612		2,725,393	2,461,028	3,018,186	2,728,640
AMERIFLIGHT INC				1,264	1,141	1,264	1,141
BURLINGTON NORTHERN RAILROAD CO	8,854,773	8,093,263		1,394,135	1,258,905	10,248,908	9,352,168
CHEHALIS WESTERN RAILROAD CO	3,593,236	3,284,216		922,901	833,378	4,516,137	4,117,594
CITY OF EUGENE WATER & ELECTRIC BOA				3,288	2,969	3,288	2,969
DIGINET INC				598,957	540,858	598,957	540,858
FEDERAL EXPRESS CORP				3,093	2,793	3,093	2,793
INTERSTATE MOBILEPHONE CO				90,160	81,414	90,160	81,414
M C I TELECOMMUNICATIONS CORP	648,698	592,910		1,676,771	1,514,124	2,325,469	2,107,034
NORTHWEST PIPELINE CORP	23,975	21,913		1,395,951	1,260,544	1,419,926	1,282,457
OLYMPIA CELLULAR TELEPHONE CO				1,500,000	1,354,500	1,500,000	1,354,500
OLYMPIC PIPELINE	527,690	482,309		3,734,360	3,372,129	4,262,050	3,854,438
PACIFICORP	11,102,207	10,147,416		30,174,033	27,247,152	41,276,240	37,394,568
PORTLAND GENERAL ELECTRIC CO	96,395	88,105		316,249	285,573	412,644	373,678
PUGET SOUND POWER & LIGHT CO	7,814,637	7,142,578		108,701,065	98,157,063	116,515,702	105,299,641
TANNER ELECTRIC COOP				132,370	119,530	132,370	119,530
TELEPHONE UTILITIES OF WASH INC				5,031	4,543	5,031	4,543
U S SPRINT COMMUNICATIONS CO LTD P				1,409,150	1,272,461	1,409,150	1,272,461
U S WEST INC (P N B)	7,143,870	6,529,498		73,553,357	66,418,682	80,697,227	72,948,180
UNION PACIFIC RAILROAD CO	403,216	368,539		1,474,929	1,331,862	1,878,145	1,700,401
WASHINGTON NATURAL GAS CO	566,907	518,153		20,706,478	18,697,950	21,273,385	19,216,103
WASHINGTON WATER POWER CO ELECTRIC	578,370	528,631		1,576,608	1,423,677	2,154,978	1,952,308
YELM TELEPHONE CO	1,050,922	960,543		8,993,002	8,120,682	10,043,924	9,081,225
PRIVATE CAR COMPANIES				2,928,379	2,644,327	2,928,379	2,644,327
TOTALS	42,697,689	39,025,686		264,016,924	238,407,285	306,714,613	277,432,971

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES — STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WAHKIAKUM 85.8			89.1				
BERNERT BARGE LINES INC				7,700	6,861	7,700	6,861
BRIX MARITIME CO	46,155	39,601		581,482	518,100	627,637	557,701
TELEPHONE UTILITIES OF WASH INC	43,047	36,934		348,522	310,533	391,569	347,467
U S WEST INC (P N B)	78,775	67,589		979,541	872,769	1,058,316	940,358
WESTERN TRANSPORTATION CO	16,200	13,900		187,965	167,476	204,165	181,376
WESTERN WAHKIAKUM COUNTY TELEPHONE	265,730	227,996		852,703	759,758	1,118,433	987,754
TOTALS	449,907	386,020		2,957,913	2,635,497	3,407,820	3,021,517
WALLA WALLA 89.1			83.8				
A T & T COMMUNICATIONS	261,631	233,113		3,670,293	3,075,706	3,931,924	3,308,819
BRIX MARITIME CO				192,508	161,322	192,508	161,322
BURLINGTON NORTHERN RAILROAD CO	1,315,544	1,172,149		889,592	745,478	2,205,136	1,917,627
CASCADE NATURAL GAS CORP	1,029,722	917,482		5,392,461	4,518,882	6,422,183	5,436,364
CHEVRON USA INC	7,314	6,517		341,913	286,523	349,227	293,040
COLUMBIA RURAL ELECTRIC ASSOC INC	4,300	3,831		4,915,824	4,119,459	4,920,124	4,123,290
HORIZON AIR INDUSTRIES INC				687,798	576,375	687,798	576,375
INLAND POWER & LIGHT CO				85,751	71,859	85,751	71,859
INLAND TELEPHONE CO	22,464	20,015		324,173	271,657	346,637	291,672
M C I TELECOMMUNICATIONS CORP				10,043	8,416	10,043	8,416
NORTHWEST PIPELINE CORP	23,589	21,018		26,574	22,269	50,163	43,287
PACIFIC GAS TRANSMISSION CO	2,203,724	1,963,518		21,650,918	18,143,469	23,854,642	20,106,987
PACIFIC INLAND NAVIGATION INC				670	561	670	561
PACIFICORP	854,452	761,318		29,553,981	24,766,234	30,408,433	25,527,552
REGIONAL EXPRESS CO				1,232	1,032	1,232	1,032
RICHARDSON AVIATION				14,037	11,763	14,037	11,763
SHAVER TRANSPORTATION CO				324,001	271,513	324,001	271,513
TIDEWATER BARGE LINES INC				3,070,541	2,573,113	3,070,541	2,573,113
U S WEST INC (P N B)	2,320,821	2,067,851		22,032,502	18,463,239	24,353,323	20,531,090
UNION PACIFIC RAILROAD CO	11,339,614	10,103,594		2,780,770	2,330,285	14,120,384	12,433,879
PRIVATE CAR COMPANIES				7,348,566	6,158,096	7,348,566	6,158,096
TOTALS	19,383,175	17,270,406		103,314,148	86,577,251	122,697,323	103,847,657
WHATCOM 60.9			94.5				
A T & T COMMUNICATIONS	240,864	146,686		1,432,952	1,354,140	1,673,816	1,500,826
AIR SAN JUAN/CHARTAIR INC				27,692	26,169	27,692	26,169
ALASKA AIRLINES INC				369,524	349,200	369,524	349,200
AMERIFLIGHT INC				17,697	16,724	17,697	16,724
BELLINGHAM CELLULAR PARTNERSHIP				1,000,000	945,000	1,000,000	945,000
BRIX MARITIME BARGING INC				43,260	40,881	43,260	40,881
BURLINGTON NORTHERN RAILROAD CO	8,581,129	5,225,907		1,336,906	1,263,376	9,918,035	6,489,283
CASCADE NATURAL GAS CORP	1,004,412	611,688		20,410,878	19,288,282	21,415,290	19,899,970
CONTEL OF THE NORTHWEST INC	3,373,079	2,054,205		33,460,457	31,620,129	36,833,536	33,674,334
EMPIRE AIRLINES				178,487	168,670	178,487	168,670
HORIZON AIR INDUSTRIES INC				1,348,015	1,273,874	1,348,015	1,273,874
M C I TELECOMMUNICATIONS CORP				407	385	407	385
METHOW AVIATION INC				35,793	33,824	35,793	33,824
N P A INC				1,380,097	1,304,192	1,380,097	1,304,192
NORTHWEST PIPELINE CORP	1,735,54[illegible]	1,056,962		8,526,031	8,057,098	10,261,598	9,114,060
OLYMPIC PIPELINE	1,282,946	781,314		5,212,070	4,925,406	6,495,016	5,706,720
PUGET SOUND FREIGHT LINES				128,480	121,414	128,480	121,414
PUGET SOUND POWER & LIGHT CO	10,540,400	6,419,104		146,946,489	138,864,439	157,486,889	145,283,543
SEA COAST TOWING INC				16,816	15,891	16,816	15,891
TRANS MOUNTAIN OIL PIPE LINE CORP	2,019,679	1,229,984		1,145,688	1,082,679	3,165,367	2,312,663
U S AIR INC				3,112,512	2,941,324	3,112,512	2,941,324
U S SPRINT COMMUNICATIONS CO LTD P	234,895	143,051		660,756	624,414	895,651	767,465
U S WEST INC (P N B)	2,856,057	1,739,338		36,138,437	34,150,822	38,994,494	35,890,160
WEST ISLE AIR INC				3,714	3,510	3,714	3,510
WHIDBEY TELEPHONE CO	703,628	428,509		1,817,595	1,717,627	2,521,223	2,146,136
PRIVATE CAR COMPANIES				3,723,284	3,518,504	3,723,284	3,518,504
TOTALS	32,572,656	19,836,748		268,474,037	253,707,974	301,046,693	273,544,722

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

D85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES — STATE OF WASHINGTON, YEAR-1991

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WHITMAN	81.7			90.9				
A T & T COMMUNICATIONS		244,375	199,654		7,262,586	6,601,690	7,506,961	6,801,344
AMERIFLIGHT INC					2,528	2,298	2,528	2,298
BIG BEND ELECTRIC COOP INC					12,877	11,705	12,877	11,705
BRIX MARITIME CO		202,023	165,053		1,128,882	1,026,154	1,330,905	1,191,207
BURLINGTON NORTHERN RAILROAD CO		5,288,813	4,320,960		1,769,705	1,608,662	7,058,518	5,929,622
CAMAS PRAIRIE RAILROAD					40,800	37,088	40,800	37,088
CLEARWATER POWER CO					197,102	179,166	197,102	179,166
G T E TELEPHONE OPERATIONS		2,345,322	1,916,129		17,222,867	15,655,587	19,568,189	17,571,716
HORIZON AIR INDUSTRIES INC					1,725,689	1,568,651	1,725,689	1,568,651
INLAND POWER & LIGHT CO		156,937	128,218		4,683,853	4,257,620	4,840,790	4,385,838
INLAND TELEPHONE CO		164,592	134,472		1,427,095	1,297,229	1,591,687	1,431,701
M C I TELECOMMUNICATIONS CORP					2,097,176	1,906,333	2,097,176	1,906,333
N P A INC					691,605	628,669	691,605	628,669
NORTHWEST PIPELINE CORP		18,949	15,482		1,289,388	1,172,055	1,308,337	1,187,537
PACIFIC GAS TRANSMISSION CO		39,123	31,964		27,287,903	24,804,704	27,327,026	24,836,668
PIONEER TELEPHONE CO		268,590	219,438		2,135,118	1,940,823	2,403,708	2,160,261
SHAVER TRANSPORTATION CO					997,334	906,577	997,334	906,577
TELEPHONE UTILITIES OF WASH INC					9,275	8,431	9,275	8,431
TIDEWATER BARGE LINES INC					7,835,954	7,122,883	7,835,954	7,122,883
U S WEST INC (P N B)		649,742	530,839		3,702,405	3,365,485	4,352,147	3,896,324
UNION PACIFIC RAILROAD CO		14,445,161	11,801,697		3,326,649	3,023,928	17,771,810	14,825,625
WASHINGTON WATER POWER CO - GAS		18,682	15,263		2,864,649	2,603,967	2,883,331	2,619,230
WASHINGTON WATER POWER CO ELECTRIC		2,962,221	2,420,135		39,118,427	35,558,651	42,080,648	37,978,786
PRIVATE CAR COMPANIES					12,473,869	11,338,748	12,473,869	11,338,748
TOTALS		26,804,530	21,899,304		139,303,736	126,627,104	166,108,266	148,526,408
YAKIMA	81.5			97.1				
A T & T COMMUNICATIONS		2,856,578	2,328,111		12,608,778	12,243,123	15,465,356	14,571,234
AMERIFLIGHT INC					16,433	15,956	16,433	15,956
BENTON RURAL ELECTRIC ASSOC INC		128,532	104,754		6,480,546	6,292,610	6,609,078	6,397,364
BURLINGTON NORTHERN RAILROAD CO		28,494	23,222		95,043	92,287	123,537	115,509
CASCADE NATURAL GAS CORP		1,482,026	1,207,851		17,491,463	16,984,211	18,973,489	18,192,062
CONTEL OF THE NORTHWEST INC		128,728	104,913		1,998,292	1,940,342	2,127,020	2,045,255
DIGINET INC					335,452	325,724	335,452	325,724
ELLENSBURG TELEPHONE CO INC		580,015	472,712		6,384,677	6,199,520	6,964,692	6,672,232
EMPIRE AIRLINES					149,332	145,001	149,332	145,001
EXECULINES OF THE NORTHWEST INC					1,082,835	1,051,433	1,082,835	1,051,433
FEDERAL EXPRESS CORP					37,848	36,750	37,848	36,750
GREAT AMERICAN AIRWAYS INC					22,382	21,733	22,382	21,733
HORIZON AIR INDUSTRIES INC					2,326,192	2,258,732	2,326,192	2,258,732
M C I TELECOMMUNICATIONS CORP					2,363,710	2,295,163	2,363,710	2,295,163
N P A INC					1,868,698	1,814,506	1,868,698	1,814,506
NORTHWEST PIPELINE CORP		126,424	103,035		1,226,882	1,191,305	1,353,306	1,294,340
PACIFICORP		4,085,146	3,329,395		92,700,975	90,012,649	96,786,121	93,342,044
REGIONAL EXPRESS CO					1,232	1,196	1,232	1,196
RICHARDSON AVIATION					96,443	93,646	96,443	93,646
SALAIR INC					581	564	581	564
U S WEST INC (P N B)		3,699,684	3,015,242		44,364,953	43,078,371	48,064,637	46,093,613
UNION PACIFIC RAILROAD CO		2,837,016	2,312,167		702,016	681,658	3,539,032	2,993,825
UNITED TELEPHONE CO OF THE NORTHWES		1,593,786	1,298,936		23,603,419	22,918,919	25,197,205	24,217,855
WASHINGTON CENTRAL RAILROAD CO INC		3,317,000	2,703,354		728,766	707,632	4,045,766	3,410,986
WESTERN UNION CORP					34,319	33,324	34,319	33,324
YAKIMA CELLULAR TELEPHONE CO					2,245,001	2,179,895	2,245,001	2,179,895
PRIVATE CAR COMPANIES					6,805,274	6,607,921	6,805,274	6,607,921
TOTALS		20,863,429	17,003,692		225,771,542	219,224,171	246,634,971	236,227,863
STATEWIDE TOTAL		1,430,382,576	1,214,877,779		7,705,352,598	7,331,495,687	9,135,735,174	8,546,373,466

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